
Operational Manual for DDOs

Himachal Pradesh Public Financial Management Capacity Building Project

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Final



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Preface

The Directorate of Treasuries, Accounts and Lotteries (DTA) in the recent past has undertaken several **modernization** steps to increase the efficiency and effectiveness of service delivery of Treasuries across the state of Himachal Pradesh. These include development and deployment of various application software like Online Treasury Information System (OLTIS), e-Vitran, e-salary, e-pension, Cyber Treasury, e-NPS, e-Kosh, etc. However, one of the key concerns have been lack of documentation in the form of operations or procedures manual, user manuals for the e-applications. Due to fast-paced implementation of IT Systems, there were concerns that capacity building of staff through training and document support has been inadequate.

Hence, with the intent to mitigate any risks arising due to such vulnerabilities, GoHP, as part of the **World Bank** funded PFM Project, engaged PricewaterhouseCoopers Pvt. Ltd. India (PwC India) to prepare requisite documentation and guidance for Treasury operations concurrent with building capacity of the GoHP staff, thereby strengthening the institutional capacity in the DTA.

This manual has been prepared after various extensive discussions and inputs from stakeholders such as GoHP staff from Treasuries, sub-Treasuries, DDOs, NIC, etc. An exhaustive study of existing processes that are followed at Treasuries was carried out in consultation with the officers performing the day-to-day tasks. Further, inputs from Subject Matter Experts (SMEs) was taken to understand the processes, and develop the content and structure of this operational manual. Review of manuals from other states such as Bihar and Andhra Pradesh was also conducted with an aim to adopt best practices in context of format, content, and presentation of operational manual, if any.

This document explains various Treasury processes, particularly in respect of the e-modules (E-bills, HP-OLTIS, e-Salary, eChallan/Cyber Treasury, ePension, e-NPS/HPNPS, etc.) with an objective of augmenting capacity of GoHP officials (primarily the Treasury Officers and DDOs) in the effective and efficient use of Treasury applications. This will ultimately result in improved service delivery and enhance the PFM control environment in the state. This manual also *documents the IT enabled processes* including *snap-shots* of the *user interfaces* for each step of all the processes/e-applications under the DTA. Wherever necessary critical points have been highlighted as “Notes” and reference to GoHP Treasury rules has been given. In explaining the processes, *real-life examples* have been illustrated, for better understanding of critical processes.

This manual will serve as guidance and quick reference to the users while carrying out their day-to-day functions.

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1. System Admin

1.1. Overview

Admin module is used to create user IDs and assign user roles for access to e-Bills, e-Salary, and HP-OLTIS systems. Only a super-user, which is usually a TO/DTO, can create users and assign roles to them¹. TOs/DTOs can create user based on the requests from DDOs.

TO/DTO has access to “**Create User**” menu under Admin menu in E-Bills and “**Create User Role**” under HP-OLTIS.

Process

1. Users for Treasuries/sub-Treasuries, and DDOs are created by the TOs/DDOs. DDO's submit a manual request to the TO/DTO, for creating the user roles (for employee) in the system/s. The manual request has an **authority letter** and a **form** mentioning **Employee ID (IP)**, user name, role, and other details.

Note: Employee ID (IP) is created while registering new employee. This detailed process for employee registration is covered under **Salary** section of this manual.

2. Messenger for the respective DDO carries the manual request and submits it to TO/DTO. Based on this request, TO/DTO creates the user and assigns the role to the employee in the system. After this, the user can login into the relevant system and access the menus for which rights have been given to him/her. First time password is also created by the TO/DTO.

Note: DDOs only have access to e-Salary and e-Bills system, whereas Treasuries also have access to HP-OLTIS system. Also, note that an Admin user can create other users with Admin role. After creation of user role by Treasury Office, the user can login in the E-Bills/e-Salary application with the created user ID and Password.

Resetting of password

After three wrong attempts at login, the user has to wait for 30 minutes before he/she can try logging again. If the user has forgotten the password, the concerned DDO has to send a request to concerned IPA0 mentioning the user ID for which password has to be reset. TO/DTO will reset the password to default password (USR code) and notify the DDO. The user will login in application with the user ID and default password. The system will prompt the user to change the password at first login. User now can enter the password of his/her choice as per password criteria and save it. After this, the user can login into the application with the new password.

¹ NIC created the User Id/s of the DTO/TO at the time of creating the Treasury codes in the system

2. User Login into Applications

Screenshots for login into various application used by DDOs are presented below.

2.1. E-Bills/e-Salary

E-Bills is a web-based application, which is used by various departments of GoHP to create bills in the online system. Once the manual claim is submitted at the DDO office, the authorized officer checks the claim for its authenticity and validity as per provision of rules, along with the claim form. The designated person in the DDO office enters the claims in the E-Bills system and generates a unique bill no. against that claim, which is further used by the Treasury office for bill processing.

e-Salary module contains the database of employees. It is used by DDOs to update monthly salary details of employees and generation of their monthly salaries online.

E-Bills login

The screenshot shows the login page for the IFMS (Integrated Financial Management System) E-Bills application. The page header includes the Himachal Pradesh logo and the text 'IFMS - Integrated Financial Management System Treasuries, Accounts and Lotteries Department of Finance, Himachal Pradesh'. There is also a 'GO GREEN With e-Salary' logo. The main content area features a navigation menu on the left, a notification box in the center, and an 'E-Bills Login' form on the right. Below the notification box is a table showing salary data for various months and years.

Month Year	Total Emp	Gross Salary	Net Salary	Emp (EC S)	Payment(EC S)
062017	197095	7656305099.00	5158866029.00	197068	5158045222.00
052017	197447	7617471902.00	5113164935.00	197429	5112811966.00
042017	196741	7609472399.00	5131587489.00	196723	5131017442.00
032017	197250	7522407403.00	5263669635.00	197250	5263669635.00

Key Field Description

The E-Bills application as seen in the screen above can be accessed by entering a valid user ID and password. Based on the role, user IDs are assigned to authorised personnels who have access to the system.

2.2. E-Challan

This web-based application software is operational for collection of receipt pertaining to all revenue earning departments (tax and non-tax revenue) through an online web portal. It is used by DDOs/depositors for creation and printing of online challans. URL to access the portal is <https://himkosh.hp.nic.in/eChallan/>.

e-Challan Login

Various Reports

- HOD Wise
- DDO Wise
- Treasury Wise
- Service Wise
- Search/Print Challan

News & Updates

- If your Bank Account Debited and Challan status is failed, First Verify Yourself through Search Challan Option or Send eMail to Cyber Treasury team with HIMGRN no.
- PLEASE NOTE THAT CONSEQUENT TO MERGER OF SBOP WITH SBI, ALL SBOP BRANCHES WILL

Bar Chart Data:

Department	Revenue (RS. IN LAKHS)
Excise and Taxation	49512.182
Industries	6892.846
Transport	649.321
Energy	64171.048
Others	1147.616
Total	122373.013

Authorised Login

Login ID:

Password:

Login As:

[Create New Account](#) [Forgot Password?](#)

For Non-Registered Users, Use Login ID as 'guest'

Instructions

- 1: Login
- 2: Select Department Services
- 3: Make Payment
- 4: Print Receipt
- 5: User Manual
- 6: FAQs

Download eChallan Mobile App

Visitors: 2248864

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Key Field Description	Field Name	Description
	Login ID	Enter the login ID. <i>*Login can be for registered and non-registered users. For non-registered users, use login ID as "Guest"</i>
	Password	Enter the password <i>For "Guest" user ID there is no password</i>
	Login As	Public, DDO or Treasury

3. Budget Preparation

3.1. Overview of the Process

The budget preparation activity involves a large number of stakeholders across various departments. The Finance Department (FD) ensures alignment of the annual budget with the development plan of the State. The FD ensures optimal use of all estimated revenues and resources of the state government for a particular year through the budget.

The Central and State Finance Commissions provide a framework for inter-governmental fiscal transfers and are an indication of the resource availability for planning and budgeting. Both these commissions are constituted once every five years and outline various recommendations for fiscal management, particularly with respect to the devolution of funds to the State from the Centre and further devolutions to Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) within the state. These devolutions are taken into account for preparing the various State Plans and Sub-Plans.

The expenditure outlays for these plans are based on the macroeconomic projections of expenditure and revenues prepared by the State Finance Department. The projections of expenditure and revenues are prepared on the basis of various growth assumptions applied over historical figures which includes the GDP growth rate, estimates of the state revenues from devolution of funds, expenditure estimates based on the five-year plans amongst others.

These plans outline the expenditure outlays; however, they do not specify the detailed projects/schemes proposed to be undertaken by the various departments of the State Government. Project/Scheme plans are first approved internally by the planning divisions/units within the respective departments of the State Government. They are further submitted and approved by the respective Heads of Departments and the Administrative Departments before being submitted to the Planning Department for final approval.

The project/scheme plans are prepared in line with the functions of the respective departments taking into consideration the necessity of the project/scheme through analysis of socio-economic data, and operational and performance data obtained from monitoring and evaluation of the various on-going projects/schemes of the department. Other considerations include recommendations by the Cabinet/Ministers-in-charge/other elected representatives of the Central and State Governments.

All approved project proposals are further included in the budget estimates submitted by the respective departments under respective funding category.

Applicable legal framework is provided below:

#	Particulars	Description
1	HP Financial Rules 2009 (HPFR)	The rules pertaining to the financial management at all levels of the Finance Department, GoHP
2	HP Treasury Rules	The rules applicable to the Treasury Offices, DDOs and other stakeholders of the financial system of the state. It covers payments, receipts, cash flow, Treasury operations etc.
3	Guidelines/ Circulars issued by Finance Department	Repository of all the financial guidelines available and circulated regularly by the Finance Department, GoHP

The Constitution's framework for Budgeting and Accounting in GoHP is in three parts –the Consolidated Fund, the Contingency Fund, and the Public Account. Consolidated Fund is divided into Revenue and Capital sections, which are further broken down into sectors and sub-sectors. Budgeting and accounting are based on a six-tier structure including functions, programs, and expenditure heads.

Each department submits its budget separately for Plan and Non-Plan expenditures. The Finance and Planning Departments are the nodal departments for budgeting and planning. ***The process starts in August/September with the issue of the budget call letter and ends in March with the approval of the budget by the State Legislature.***

The Legislature has standing committees for examination of the demand for departmental grants. The budget document comprises of the *Finance Minister's speech, the main budget document detailed estimates of receipts and expenditure, explanatory memorandum and recently introduced medium term fiscal plan.* Overview of the budget preparation (expenditure) process is provided below:

3.2. Process description for non-plan budget

Budget preparation process can be divided into following sub processes:

- 1) Issuance of Budget Calendar by FD (Manual Process)
- 2) Budget Estimate Preparation by DDOs and submission to Line department (Manual Process)
- 3) Budget Estimate Compilation by Line department and submission to Finance Department (Manual Process)
- 4) Finalisation of Budget Estimate by Finance Department in consultation with the line department (Manual Process)
- 5) Consolidation of Final Budget Estimates and Budget Book printing (Using E budget application)

The involvement of DDO is during the second step of the budget preparation, which is explained below.

3.2.1. Budget estimate preparation by DDOs and submission to Administrative department

The resource estimates and sectoral allocations are prepared as part of the mandate of the Finance Department and the Planning Department of the state. The inputs for the resource estimates which include the estimated revenues from the devolutions and grants from the center including the center's share on CS/CSS are finalized as per the applicable guidelines of the finance commission and the respective scheme guidelines. The HPFR forms the basis for preparation of the budget communication specifying the process, formats, and timelines for the budget preparation.

The financial year of the Government of Himachal Pradesh is between April-March. However, the preparatory work on the budget start almost 8 months prior to the commencement of next financial year

The finance department, GoHP issues and sends *circulars* along with some *form templates* to various departments of GoHP instructing them to prepare a Budget estimate for their respective departments.

The departments then send these printed forms to the drawing and disbursing officers. The DDOs prepare the budget estimates for their own offices. The HoDs set a plan (ceiling) for the preparation of budget by the DDOs. The forms are filled with items of income and estimated expenditures with actual figures of last year, sanctioned budget of current year, revised estimates of current year, and proposed estimates of next year.

This makes it clear that, *process of budget preparation is bottom up process*, which starts at the lowest level in departments and moves upwards to the level of the Head of the Department. The head of the department works as Controlling Officer for budgetary transactions.

3.3. Process description for plan budget

Entire process of Plan Budget formulation is primarily responsibility of Finance Department, Planning Department of Government of HP, and Heads of Departments. As per availability of resources under different heads i.e. Central Sector Schemes, Centrally Sponsored Schemes, and Externally Aided Projects etc. Planning Department and Finance Department finalize the plan budget ceilings to different administrative departments according to the priority of the Government, commitment in externally aided projects and readiness of the executing authorities.

The ceilings finalized under different Heads of Account are captured by the Planning Department and conveyed online to the respective Heads of Departments (HoDs). The HoDs prepare SOE wise plan budget, which becomes available to Finance Department and Planning Department. The same is included in the e-budget, which in turns becomes available to different HODs in E-Vitran, for allotment to respective DDOs.

4. Budget Execution

4.1. Overview of the process

The Finance Department of Himachal Pradesh is responsible for allocating annual Budget to various departments, managing their releases, monitoring expenditure, re-appropriation of funds, interaction with Treasuries and Accounts and Accountant General, issuing loans & advances to employees of the State, monitoring of Ways & Means position of the state, issuing instructions related to pension, DA and other economy control measures. Finance Department also acts as a guide to various departments in matters relating to financial rule, framing of rules, amendments thereto in keeping with the changing times to bring about efficient financial administration.

On completion of the Annual Budget process and once the detailed estimates and grants have been passed by the Legislative Assembly in accordance with the procedure laid down in Articles 202 - 204 of the Constitution, Finance Department will make available online to all Heads of Departments, the allotments placed at their disposal during the budget year. Finance Department also sends copies of the budget document to the Accountant General. All such information and budgetary data must be uploaded on the e-budget System by the Finance Department and access to the same shall be available to the concerned authorities. The Finance department also receives the request of Budget Savings, Additional allocation and Budget Reappropriation from the HoD of line department.

Once the budget has been allocated to the HoDs by the Finance Department, the HoDs will distribute the budget to the DDOs through the e-Vitran online system. The HoDs will also be responsible for additional allocation and surrender of budget by the DDOs. The DDOs raise the request of budget surrender and savings request manually and through emails.

Budget Execution process is in continuation with the Budget preparation process, which is given in the previous section

The key activities in the budget execution process are:

- Budget Distribution by Finance Department to HoDs
- Budget Distribution by HoDs to DDOs
- Budget Surrender
- Budget Verification by HoDs
- Reappropriation
- Additionalities/Savings in Budget Allocation

The DDO is involved in the Budget distribution activity. The DDOs have the viewing rights of the budget distributed to them by HoDs. DDOs are also involved in the budget surrender process. Both the activities and the role of the DDO is explained below.

4.2. Budget Distribution by HoDs to DDOs

4.2.1. Login of the application

E-Vitran software is used for distribution of budget by HODs to DDOs. **Refer GoHP Treasury Rule number 5 and 111 for details.** The process flow of the basic functions of eVitran software is given below:

The login page of e-Vitran can be accessed at (<https://himkosh.hp.nic.in/evitran/>)

Access to HODs: The HODs are provided with a User ID and Password to login into e-Vitran. The HoD may provide the login to the Dealing Assistant and other staff of the Department to conduct the clerical and data entry operations within the eVitran system. The login is not meant for the DDOs.

Key Field Description	Field	Description
	User ID	User ID given to the HOD for e-Vitran
	Password	Password given to the HOD for e-Vitran
	Enter Treasury Code	Treasury code to view allocated budget
	Enter DDO Code	Applicable code for the DDO

Access to DDOs: The DDOs can view the allocated budget by stating the **Financial Year**, Entering the **'Treasury Code'** and **'DDO code'**. Once the DDOs click on the Submit button, the allocated budget for the respective Treasury can be viewed. DDO can view the consolidated budget allocation as well as letter-wise allocation.

4.3. Budget Surrender

The Budget surrender is an important process of the Budget distribution process. In case the budget is unutilized the DDOs raise a *request manually (not through any System, may send the request through email)* for budget surrender with the HODs. The HODs then surrender the budget in e-Vitran and may reappropriate the same if to other DDOs who have additional requirement of funds under the same Head of Accounts and SOE. Sometimes also, it may happen that during review if it is found that any particular DDO is not utilizing funds, HoD may withdraw the idle funds suo-moto and may reallocate to others where the same is necessary.

Note: Funds will be blocked once a bill is created in E-Bills system.

5. Payment Management (e-Salary and e-NPS)

5.1. Menus and sub-menus in e-Salary

Table 1: Menu/Sub-menus

Menu/Sub-menu	Pathway	Function
Update monthly salary	DDO Menu → eSalary Updation (DDO) → Update Monthly Salary	To update monthly Salary (deductions and allowances) of all employees
Update Adv/CPS Arr/GPF/Policy detail	DDO Menu → e-Salary Updation → Update Adv/CPS Arr/GPF/Policy detail	To update advances, NPS arrear, GPF and LIC policy details of all employees
Employee DDO Deduction (Add/Remove)	DDO Menu → e-Salary Updation → Employee DDO Deduction (Add/Remove)	To update the employee DDO deduction
ITAX Calculation	DDO Menu → e-Salary Updation → ITAX Calculation	To update the income tax calculation
Recalculate Monthly Allowance	DDO Menu → e-Salary Updation → Recalculate Monthly Allowance	To recalculate the monthly allowance details
Check Negative Salary	DDO Menu → e-Salary Updation → Check Negative Salary	To check the negative salary, if any
Generate monthly salary	DDO Menu → e-Salary Updation → Generate Monthly salary	To generate the monthly salary after monthly salary update of employees
Update basic details	DDO Menu → Employee Updation (DDO) → Update Basic Details	To update basic details of an employee
Update employee photo	DDO Menu → Employee Updation (DDO) → Update Employee Photo	To upload photo of an employee
Update employee designation	DDO Menu → Employee Updation (DDO) → Update Employee Designation	To update employee designation
Print NPS CSRF	DDO Menu → Employee Updation (DDO) → Print NPS S1 Form	To print NPS CSRF of an employee
Reports	Report Menu → eSalary PayBills Report Menu → eSalary Misc Reports Report Menu → DA Report Report Menu → Prev Salary/Salary Arrear	Various salary related reports

5.2. Functions of DDO (Drawing & Disbursing Officers)

The DDOs perform the following roles and responsibilities in respect of processing and disbursing the salary of the employees under their authority:

Table 2: Function of DDOs (Refer GoHP Treasury Rule number 121)

S/N	Functions
1	At the time of new appointment, the DDO will input information in the data input sheet (Form 1 & 2) as per the ' data input sheet ' filled in by the new employee
2	The DDOs will provide information related to employees to the designated Treasury in ' data input sheet ' (prescribed by Finance Department)
3	DDOs will effect increment, deductions and allowances in the salary of concerned employees as per rules and instructions from applicable authority
4	Issue Form 16 as per the Income Tax act for tax deduction
5	Communicate to Treasury in case of employee transfers, retirements, deaths, suspension and termination
6	Send countersigned LPC (Last Pay Certificate) of the transferred employee to the new DDO after obtaining it from the Treasury. The new DDO will present the LPC received for salary generation.
7	Submit change report along with supporting documents to Treasury on monthly basis and request for generation of salary within prescribed timelines
8	Provide account head summary to DTO/TO (District Treasury Officer/Treasury Officer)
9	Stop salary of employee in case of removal/ death/ retirement, etc.
10	To completely fill/sign CSRF (Customer Subscriber Registration Form, S1 form) and send it to attached Treasury
11	Stop GPF (General Provident Fund)/ NPS (National Pension System) subscription as per prevalent rules prior to superannuation
12	Stop recoveries of advances/loans when principal/interest amounts are fully recovered

5.3. Employee Management

5.3.1. New Employee Registration Request

The new employee will fill the **employee registration form (Form 1 and 2)** at the DDOs office. It is the responsibility of the DDO to send the new employee registration request to the selected IPAOs (**Integrated Pay Account Offices**) Treasuries. The DDO will send the hard copy of the request to the Treasury Office via messenger

Note to DDOs: Treasury will enter the record of concerned employees in the e-Salary system as reported by DDO, as prescribed in the **data input sheet** and generate the IP (Integrated Payee) number. IP number will be generated, **only if the appointment letter, medical fitness certificate, joining letter/ report and attested bank passbook** of the employee is made available to the Treasury along with data input sheet, by the requesting DDO. Hence, ensure that all required documents are submitted with the request.

Treasury will thereafter generate CSRF and send it to the DDO for registration of employees in e-NPS (National Pension System) system. **DDO must ensure** that duly filled up form (CSRF, S1 form) and the required supporting documents are submitted to National Pension System branch of concerned Treasury.

DDOs may also send a request for a creation of a user ID for the employee along with the registration request. DDO has to submit a separate application along with user creation form at the authorized Treasury for creation of user role in E-Bills/e-Salary system. Usually, user ID is created after generation of IP number (employee registration). **Refer GoHP Treasury Rule number 123.**

5.3.2. Employee Registration – Generation of Employee ID (IP) for new appointment

The respective IPA0 Treasury generates employee IP. User role creation is also done at the Treasury level.

5.4. National Pension System (e-NPS)

5.4.1. Process for NPS registration of new employee and linkage with e-Salary

The steps involved in registration of a new employee on e-NPS and linkage with e-Salary are as follows. Refer to **GoHP Treasury Rule number 138-144** for details on NPS registration, change, deduction, etc.

Step 1: DDO will submit the registration documents to Treasury as explained above.

Step 2: Treasury will first register an employee in the e-Salary based on the data input sheet provided by subscriber and DDO. The unique IP number used in registering employee in NPS will be conveyed to the DDO/subscriber along with CSRF. CSRF form is NPS S1 form. **Employee must fill the remaining columns of CSRF for registering under the National Pension System. Duly filled up form and the required supporting documents (proof of date of birth and proof of identity) will be submitted to National Pension System branch of Treasury by the DDO.**

There is an option for DDO to also Print NPS S1 Form. However, NPS S1 is usually shared by TO after registration of new employee and generation of IP number.

DDO Menu → Employee Updation (DDO) → Print NPS S1 Form

The Dealing Assistant will follow the above path to print the NPS S1 Form.

Key Field Description	NA
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Step 3: New employee details entry in the NSDL portal : This is performed at the Treasury level.

Step 4: Generation of PRAN : Once the PRAN has been generated the subscriber will also receive the message of registration on registered mobile number. The Treasury will receive the PRAN kit for the employee. **This PRAN kit has to be collected by the concerned DDO via messenger.**

Step 5: Mapping of PRAN and employee IP number in HPNPS: This is performed at the Treasury level

Step 6: Update PRAN details in e-Salary: This is performed at the Treasury level.

After PRAN details have been updated in e-Salary and CPF deduction has been added in employee monthly salary the subsequent deductions and payments under NPS will only be made through quoting of PRAN number. The NPS deduction will start immediately after PRAN is generated.

Option for login of both individual “Subscriber” and “Nodal Office” is available on the web page <https://cra-nsdl.com/CRA/>. CRA stands for Central Record Keeping Agency.

5.4.2. Monthly NPS deductions and remittances

- ✚ DDO is required to mention the deduction under NPS on the monthly change report submitted to Treasury. Deduction for contribution under the NPS will be made on monthly basis after allocation of PRAN.
- ✚ A schedule for deduction of contribution under National Pension System will be sent to National Pension System branch in cases where salary or arrear is processed manually. DTO will ensure that in such cases, contribution to pension account is updated manually and matching contribution from Government account is paid.
- ✚ DDO will prepare monthly statement of arrear deduction of NPS where PRAN was issued late, deduction was not carried out, or retrospective regularization of NPS subscriber. This statement shall be countersigned by the TOs/DTOs. Treasury will allow either one-time deduction if possible or allow it in EMI format.

Note 1: In case where an employee switches from NPS to GPF (EWC form), a certificate regarding the change in subscriber’s e-Salary database shall be sent to the DTA along with the EWC form by the concerned TO/DTO. This is to ensure that employee is switched from NPS to GPF in the e-Salary database and hence his/her NPS deductions from the salary are stopped.

Note 2: Please refer *GoHP Treasury Rule* number **138** for details on NPS deductions.

5.4.3. Changes in subscriber (employee details) information

Changes in Photo or Signature

Step 1: For changes required in photo or signature of employee in respect of PRAN account, the employee will submit duly filled form S7 to the DDO. The form S7 is available with the DDOs. This form can be downloaded from NSDL website (<https://www.npscra.nsdl.co.in>).

Step 2: The DDO will sign and submit the updated S7 form to DTO for onward submission to NSDL.

Other Changes

Step 1: Changes other than that of photo or signature of employee, required in employee details in the PRAN account will be done by filling up form S2. Such changes are:

1. Changes or Correction in Personal details
2. Changes or corrections in Nomination Details
3. Reissue of T Pin or I PIN
4. Reissue of PRAN Card

Employee will submit a duly filled S2 form with details of changes in employee particulars to DDO. This form can be downloaded from NSDL website (<https://www.npscra.nsdl.co.in>).

Step 2: DDO will sign and submit the form in the Treasury along with service book.

Step 3: Treasury will make the requisite changes in employee details upon verification by the DDO that details such as information of nominees etc. being submitted through S2 form are correct. A copy of S2 form will be pasted on service book as permanent record.

5.4.4. Withdrawal from NPS

Withdrawals under NPS are made as per the procedure approved by PFRDA (Pension Fund Regulatory and Development Authority) which are issued from time to time and are available at NSDL website. Various forms for NPS related withdrawal are available at NSDL website <https://npscra.nsdl.co.in/>. Refer **GoHP Treasury Rule number 150** for details on withdrawal from NPS.

Withdrawal from NPS can be for the following cases:

1. **Upon normal superannuation:** Exit from NPS upon attaining the age of normal superannuation (for Government employees only) or upon attaining the age of superannuation: 101-GS form available at NSDL website is required to be filled by the employee and submitted at the concerned Treasury Office. At least 40% of the accumulated pension wealth of the subscriber needs to be mandatorily utilized for purchase of an annuity, for the monthly pension of the subscriber. The balance (60%) is paid as a lump sum payment to the subscriber. **If total amount is less than INR 2, 00, 000/- (2 lac), the entire amount is paid as lump sum to the subscriber.**
2. **Exit from NPS before attaining the age of normal superannuation** (for Government employees only) or before attaining the age of superannuation:
For pre-mature retirement form 102-GP is required to be filled by the employee and submitted at the concerned Treasury Office. At least 80% of the accumulated pension wealth of the subscriber needs to be utilized for purchase of an annuity, for the monthly pension of the subscriber. The balance is paid as a lump sum payment to the subscriber. **If total amount is less than 1, 00, 000 INR (1 lac), the entire amount is paid as lump sum to the subscriber.**
3. **Upon Death:** In this case, form 103-GD is required to be filled by the nominee/legal heir. The entire accumulated pension wealth (100%) is paid to the nominee/ legal heir of the subscriber.
4. **For partial withdrawal** after completion of 10 years of regular service, form 601-PW has to be filled by the employee and countersigned by the Controlling Officer and submitted at the concerned Treasury Office. Only 25% of employee share can be withdrawn on the completion of 10 years of regular service and there shall be gap of 5 years in between two withdrawals and maximum 3 withdrawals being admissible. Partial withdrawal shall be admissible as per the guidelines of PFRDA which at present are:
 - a. higher education of children
 - b. construction/alteration of house
 - c. serious illness
 - d. marriage of children

Process for withdrawal

The steps included in the withdrawal process are as follows:

Step 1: Submission of filled withdrawal forms along with required documents at the DDO office. As mentioned above, the applicable forms are as follows:

Table 3: Applicable NPS withdrawal forms

Type of Withdrawal	Applicable form
Normal Superannuation	101-GS
Premature exit	102-GP
Upon death	103-GD
Partial withdrawal	601-PW

* Forms are available on the NSDL-CRA Corporate Website (<http://www.npscra.nsdl.co.in>).

Step 2: DDO needs to perform the necessary due diligence for the form and the supporting documents. The duly authorized forms and the documents can be then be forwarded to Treasury Office for online submission and processing to NSDL. Thereafter hardcopy will be send to NSDL.

Step 3: Processing at CRA (Central Record Keeping Agency)

List of documents required

Following documents are to be submitted along with the completely filled withdrawal form:

Table 4: List of required documents for NPS withdrawal

Type	List of documents
Superannuation or pre-mature exit	<ul style="list-style-type: none"> Covering Letter from the associated Nodal Office to be submitted along with the Withdrawal form Advanced stamped receipt needs to be duly filled and cross-signed on the Revenue stamp by the subscriber. KYC documents (address and photo-ID proof) attested by mapped Nodal Office. 'Cancelled Cheque' (having subscriber's Name, Bank Account Number and IFS Code) or 'Bank Certificate' on Bank letterhead having subscriber's name, Bank Account Number and IFS Code required to be submitted as bank proof. 'Copy of Bank Passbook' can be accepted; However, it should have subscriber's photograph on it and should be self-attested by the Subscriber. If subscriber is non-IRA, then CSRF 1 form is also required DDO can also submit the withdrawal form along with Annexure 1 certifying name, address, bank account, IFSC, and PRAN as shown in the form is correct.
In case of death of subscriber	<ul style="list-style-type: none"> Covering Letter from the associated Nodal Office to be submitted along with the Withdrawal form Advanced stamped receipt need to be duly filled and cross-signed on the Revenue stamp by the Subscriber. KYC documents (address and photo-ID proof) attested by mapped Nodal Office. 'Cancelled Cheque' (having subscriber's Name, Bank Account Number and IFS Code) or 'Bank Certificate' on Bank Letterhead having claimant's name, Bank Account Number and IFS Code required to be submitted as bank proof. 'Copy of Bank Passbook' can be accepted; However, it should have claimant's photograph on it and should be self-attested by the claimant. Attested copy of Death Certificate issued by the Local Authority. In case of Nominee, details are not available in the CRA system, a legal heir certificate OR a certified copy of family member's certificate issued by Executive Magistrate is required, indicating the relationship of the claimant with the deceased as well as supporting documents is to be provided. If the all the legal heirs are not claiming the pension funds, Relinquishment deed to be submitted from all the legal heirs (except the Claimant) on a Stamp paper of Rs. 100/-along with the KYC documents (Photo ID proof and Address proof) of all the legal heirs duly attested by the mapped Nodal Office. Also, an Indemnity bond needs to be obtained from the claimant stating the responsibility for claiming on behalf of all the legal heirs. Nodal Office has to submit the Death IRA compliance certificate if the subscriber's PRAN is Non-IRA compliant. DDO can also submit the withdrawal form along with Annexure 1 certifying name, address, bank account, IFSC, and PRAN as shown in the form is correct.

5.4.5. Maintenance of NPS Form records

DDOs shall maintain records of CSRF, S2, all exit forms and other correspondences with CRA-NSDL in service book of each employee subscribing to NPS. Every such entry in the service book will be countersigned by the concerned TO/DTO.

Also, any changes made in subscriber details through S7 form, or partial withdrawal claims and cases where individuals shift from NPS to GPF (EWC form) shall be recorded in the service book of the employee and countersigned by the TO/DTO.

5.5. Last Pay Certificate

In case of **employee transfers**, Last Pay Certificate (LPC) is generated by the IPAO after request from the DDO.

Note: Refer to **GoHP Treasury Rule** number **151-152** for details on LPC

Once the DDO receives the 'Transfer order' from the respective authority and employee is relieved of his/her charge, the DDO sends the request for creation of LPC to the attached Treasury/IPAO. The DDO along with sending the 'Transfer order' will ensure that no bills are pending with the DDO of the employee. In case there is, a bill pending the DDO will process or delete the bill/s and thereafter send the request to the Treasury for creation LPC. DDO shall also intimate the deductions if any on the LPC. Please note that LPC is required for registering the employee at the transferred location.

5.5.1. Employee Transfer

Every transfer of charge of a gazetted Government Servant to be reported on the same day to the HoD or other controlling authority concerned, DTO/ TO and Manager of the concerned bank branch with TR1 form.

The transferred official will be included in the database, in the transferred location, with a unique IP code as per the LPC issued by the Treasury and countersigned by the DDO.

Employee Transfer – Outgoing DDO

DDO will first stop the salary of the employee and then will send request letter to Treasury to issue LPC for the employee being transferred. Please note that when salary is stopped for an employee, his/her user ID is also deactivated automatically. Treasury will generate the LPC from the e-Salary system and handover it to the DDO. The DDO in turn, after verification will convey any other recovery by recording a note on the LPC, send the countersigned LPC to the new DDO where employee is being transferred. The Treasury of that DDO will use this LPC to register the employee in e-Salary and start his/her salary.

Usually, along with LPC, other details such as deductions in DDO mode, if any, and a note on DA/Salary arrears is issued for information of the new DDO.

Note: If required for income tax filing purpose, etc. an employee can request "Due Drawn" statement from the outgoing/previous DDO for the period the employee was under that DDO. This is however not necessary to be submitted with the LPC and can be requested after employee has joined the other DDO. Similar service report can be generated from the website www.himachal.nic.in.

Employee Transfer – New DDO

After receiving the LPC from the outgoing DDO, the new DDO will send it to its Treasury for employee registration. TO will register the employee in e-Salary by using "**Register through LPC**" option. After this, employee IP is activated and his/her salary is started. If required, TO/DTO also assigns roles to the employee for access to systems E-Bills for creation of user role, DDO has to submit a request at the Treasury along with a physical form.

Note: (Refer to **GoHP Treasury Rule** number **156**) DDO in which Government Servant is currently working, can prepare "Due and Drawn statement" in respect of arrears of pay and allowances. This has to be sent to employee's earlier/parent office (s), as the case may be, for verification of the claim. The latter office may check these statements, in entries of their records (i.e. in the office copies of the bills) and return to the concerned drawing Office with a certificate that the arrears relating to the Government Servant have been noted in the relevant office copies of the bills. On receipt of the "Due and Drawn Statement" duly vetted by the earlier payment Office the DDO may prepare the arrear bills of the Government Servant in the proper form, and draw the bills from the Treasury and disburse the arrears to him/her on proper acquittance. The expenditure in this behalf is debited from the budget provisions of his/her office.

5.6. DDO Menu - > Employee updation (DDO)

DDO is responsible and has the authority to make changes to employee's personal records in the e-Salary system. DDO may also make changes to the personal information of employee in the e-Salary system in case of change in the information of employee stored in the system.

Alternatively, DDO can send requests such as change in bank account number, etc. to Treasury with supporting documents, in case the request cannot be fulfilled at the DDO level.

Refer GoHP Treasury Rule number 124 for change of particulars of employees in e-Salary.

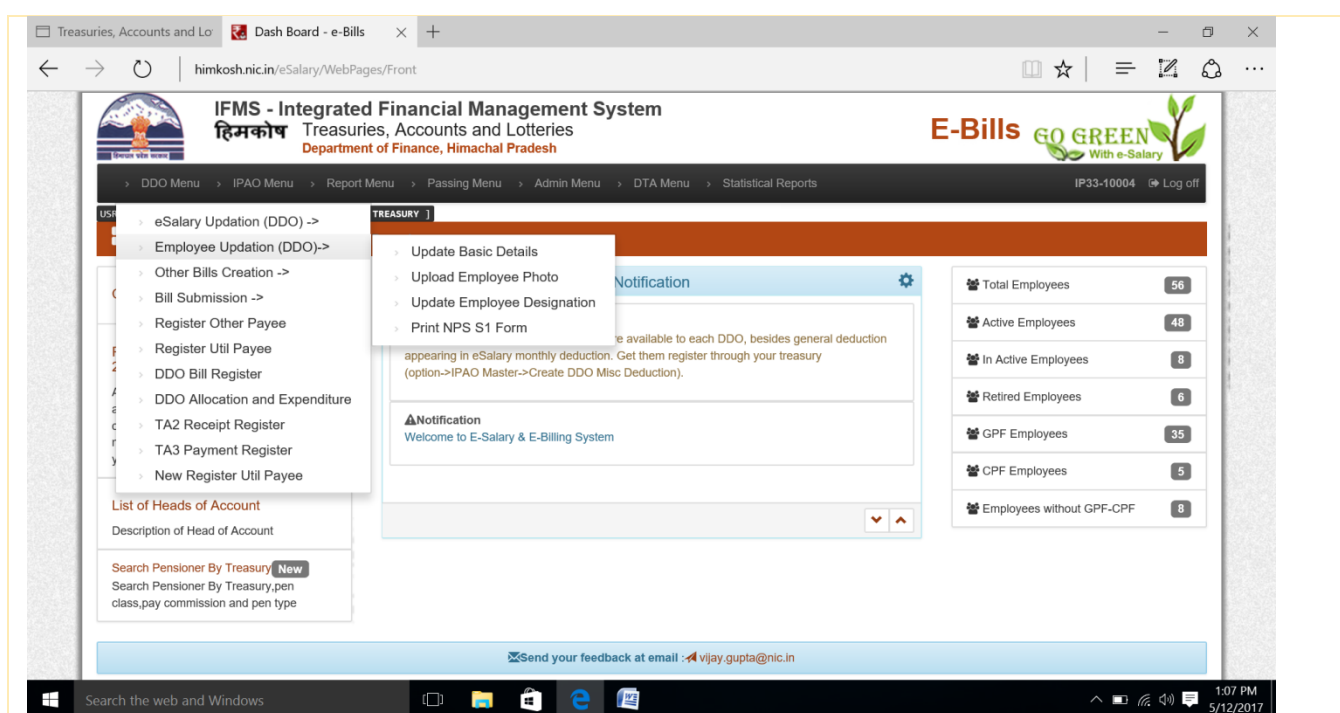
5.6.1. Step 1: Employee Updation Request (Manual)

The employee whose details have to be updated will file a request to update employee details and submit to the respective DDO. The responsibility of intimating/incorporating such changes will be that of the DDO.

5.6.2. Step 2: Employee Updation on e-Salary (DDO)

DDO Menu → Employee Updation (DDO)

The DDO has the option of updating basic details, employee photo, updating employee designation and printing NPS1 form on e-Salary.



Key Field Description	NA
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5.6.2.1. Update Basic Details

DDO Menu → Employee Updation (DDO) → Update Basic Details

Once the updation request is received by the DDO, the Dealing Assistant (DA) will follow the above path and the following screen will open.

Key Field Description NA

The Dealing Assistant will update the basic details and click on **'update'**. The DDO can update changes such as Name, Aadhaar ID, mail address, mobile no., joining Govt, retirement and address details.

5.6.2.2. Update Employee Photo

DDO Menu → Employee Updation (DDO) → Update Employee Photo

On receipt of the request, the Dealing Assistant will follow the above path and the following screen will open. The Dealing Assistant will enter the employee code and then click on **'Search'**. The Dealing Assistant will then choose the file, which needs to be uploaded in the database and click on **'Save'**.

Key Field Description NA

5.6.2.3. Update Employee Designation

DDO Menu → Employee Updation (DDO) → Update Employee Designation

After following the above-mentioned path, the screen for updating employee designation is presented below.

No.	Employee	Designation	Pay Comm	Scale	FromDate	ToDate	Edit
1	IP3	TO	6		16/02/2017		<input checked="" type="checkbox"/>
2	IP3	SUPDTGR2	6		01/01/2015	15/02/2017	
3	IP3	SUPDTGR2	6		22/12/2014	31/12/2014	
4	IP3	SRASST	6		05/10/2012	21/12/2014	
5	IP3	SRASST	6		24/10/2009	04/10/2012	

5.7. Salary updation (DDO)

Before DDO generates the monthly salary, the monthly salary details of the employees needs to be updated in case there is any change in their salary. This section details such updates, which may be required on the salary of the employees.

As per the entitlement of employee, DDO makes changes to the allowances and deductions from the salary. Further, DDO will send supporting documents along with change report to the Treasury whenever a change is made in the salary data of any underlying employee.

The '**e-Salary updation (DDO)**' tab within the Menu bar is used for updating monthly salary, updating advance, updating policy details, calculation of Income tax and other employee salary information at DDO level. The DDO may delegate the role to Sr. Assistant/Superintendent or Dealing Assistant.

Request for Salary Updation (Manual)

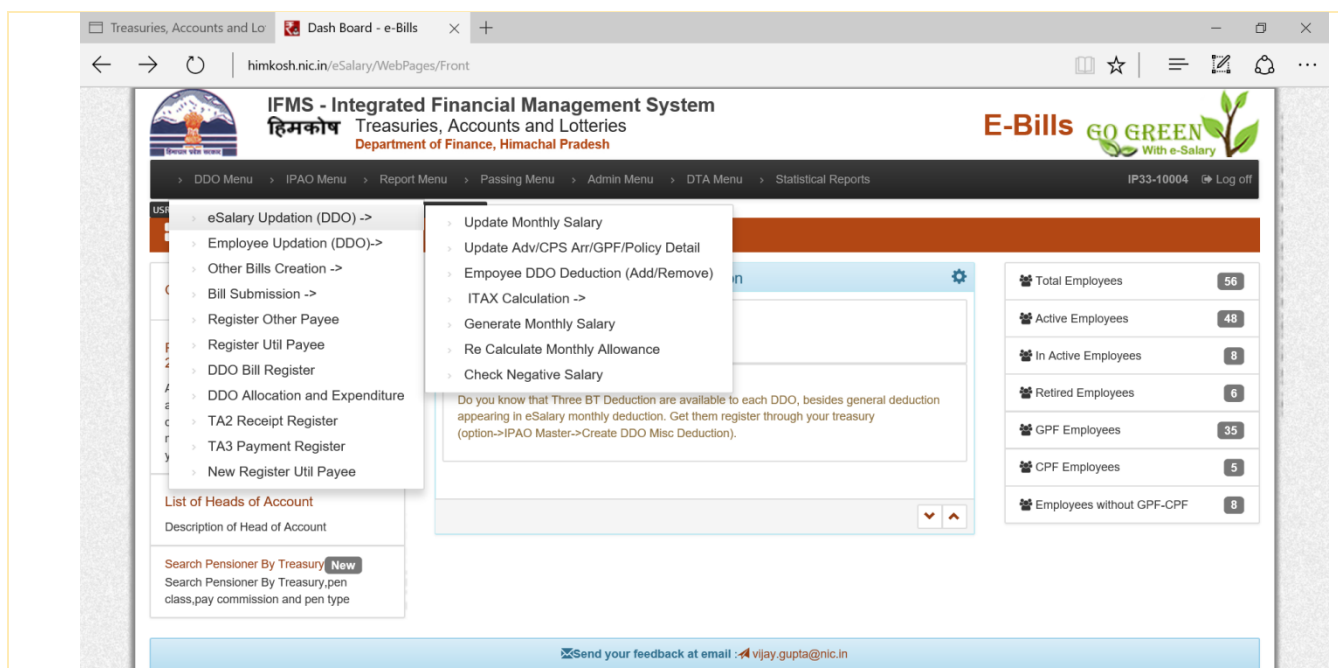
The employee, whose details have to be updated, will file a request for updating of employee details and submit to the respective DDO. Request can also come from government in case of salary revision, arrears, etc. The DDO has the responsibility of updating the changes in the e-Salary software. The DDO will receive requests for update or generate the following:

- ✚ Update monthly salary
- ✚ Update Advance/CPS Arrears/GPF and policy details
- ✚ Employee DDO Deduction
- ✚ Income Tax Calculation
- ✚ Re calculation of monthly allowance
- ✚ Check Negative salary

5.7.1. Update monthly salary

DDO Menu → eSalary Updation (DDO) → Update Monthly Salary

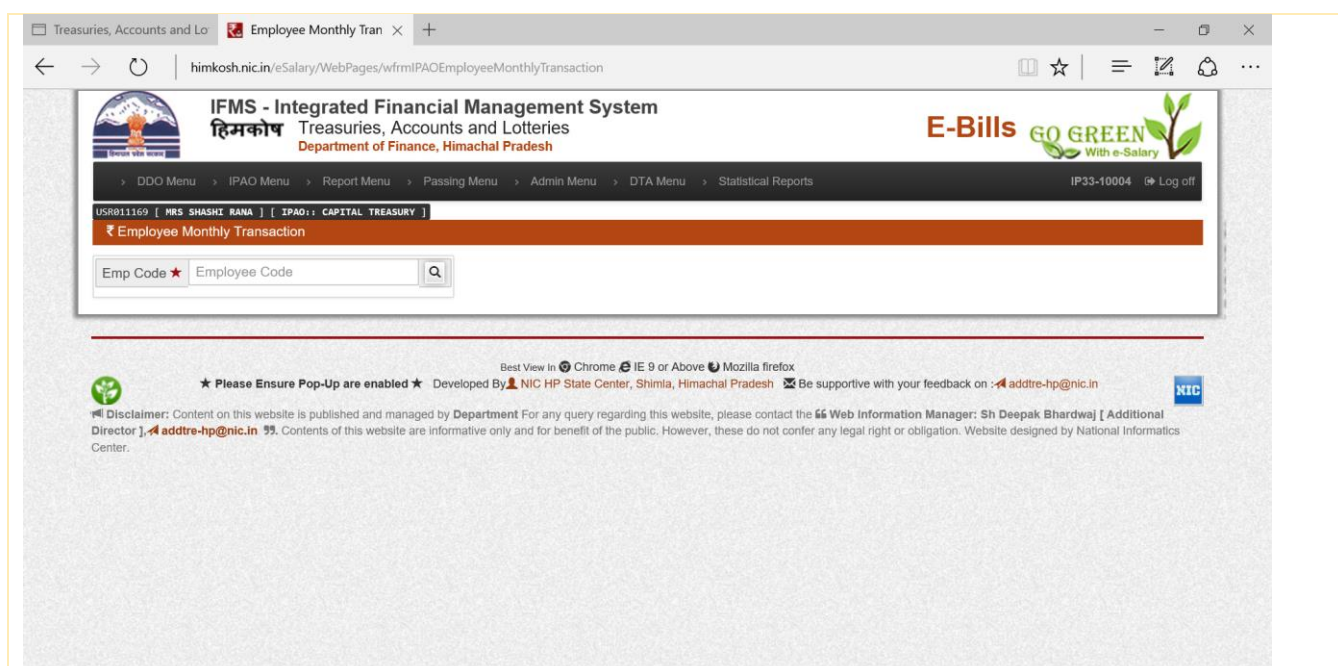
Once the request has been received, to update the monthly salary details of an employee the DDO will use the above path as can be observed from the following screen:



Key Field Description	NA
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For **pay commission** related changes, NIC creates new salary codes pertaining to a new pay commission. Then authorized user, updates the employee details, and changes the pay commission, to automatically reflect the updated salary. **Refer GoHP Treasury Rule number 125-126 for details on changes in employee entitlement.**

The below given screen will open where the DDO will enter the employee code and then click on 'Go'.



Key Field Description	NA
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(i) General Details

The following screen will open displaying the employee details such as Name, designation, GPF /PRAN No., Bank details, Allowances & Deduction details. To edit these details click on **'Edit'**.

The screenshot shows the 'Employee Monthly Transaction' interface. On the left, there are sections for 'Treasury Code', 'DDO Code', 'Employee Details' (Name, Designation, GPF/PRAN No., Scale, Bank Name, Account No.), and 'Other Details' (HOA, SubOffice/Branch, Head Split Code). The main area displays 'Salary Period' (01/05/2017 to 31/05/2017), 'Month Year' (May/2017), and a table of allowances and deductions. The 'Allowance' table includes BandPay, HRA, CapAI, CCA, GrdPay, IR, and DA. The 'General Deduction' table includes GPF, InsFnd, SavFnd, and ITax. A summary row shows 'Allowance Total' as ₹ 67698 and 'Net Salary' as ₹ 28638.0. An 'Edit' button is visible at the bottom right of the form.

Key Field Description	Allowance	Enter allowance details in the respective fields such as Band pay, HRA, CapAI, CCA, Grdpay
	Deduction	Enter general deduction details such as GPF, InsFnd(Insurance Fund), SavFnd(Savingsfund), ITax(Income tax)

To edit the Sub office/Branch the DDO will click on the dropdown box of the **'Sub office/branch'**. Edit the details and then click on **'Update'**.

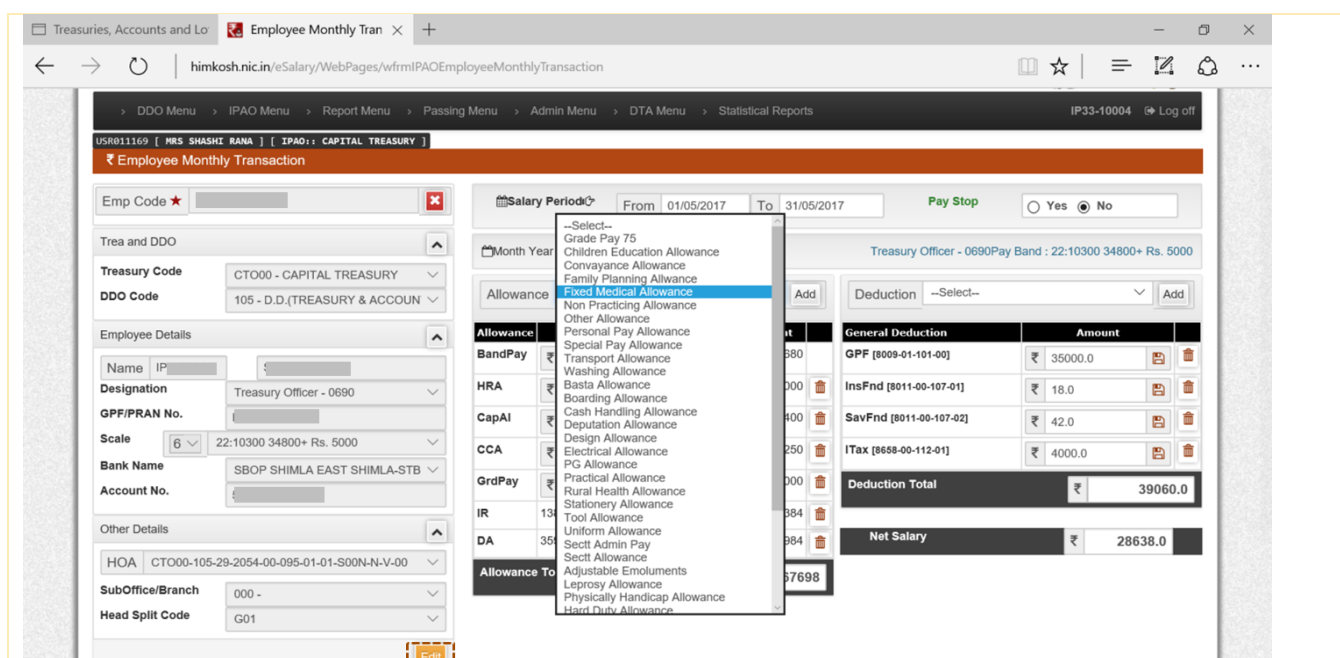
This screenshot is similar to the previous one but shows the 'SubOffice/Branch' dropdown menu open, displaying options like '000 -' and '001 - ABC'. The 'Update' button is highlighted in green at the bottom of the form.

Key Field Description	Allowance	Enter allowance details in the respective fields such as Band pay, HRA, CapAl, CCA, Grdpay
	Deduction	Enter general deduction details such as GPF, InsFnd(Insurance Fund), SavFnd(Savingsfund, ITax(Income tax)

(ii) Allowances

As can be observed from the screen below the DDO can update the following details under the ‘Allowance’ section:

- ✚ The DDO can edit the amount of the existing allowance category (HRA,CCA,GRD PAY) or;
- ✚ To add a new allowance the DDO will select an allowance category from the dropdown box under ‘Allowance’ for e.g. if the DDO is required to add Medical Allowance s/he will select **‘Fixed Medical Allowance’** s/he will select Fixed Medical allowance from the dropdown box.



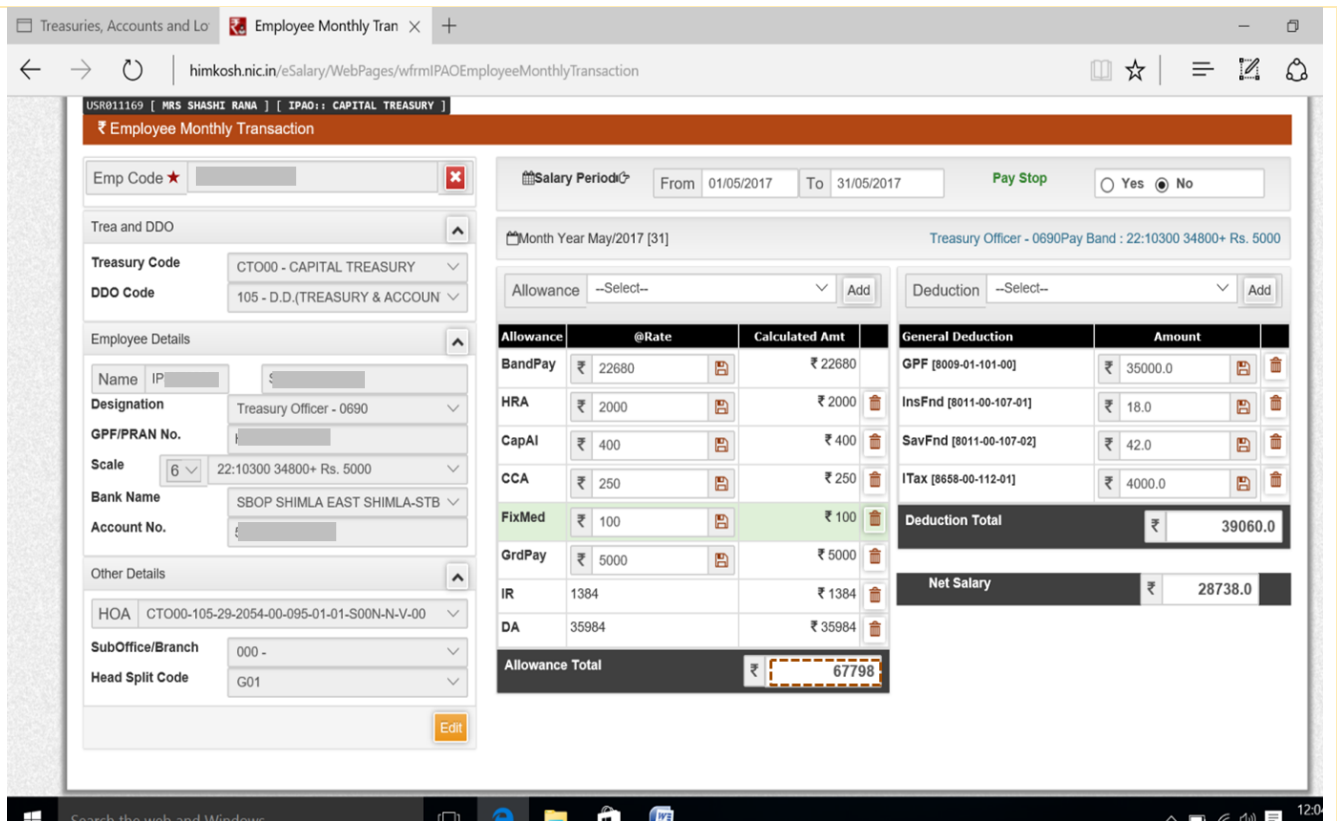
Key Field Description	Allowance	Enter allowance details in the respective fields such as Band pay, HRA, CapAl, CCA, Grdpay
	Deduction	Enter general deduction details such as GPF, InsFnd(Insurance Fund), SavFnd(Savingsfund, ITax(Income tax)

The following screen will appear with the added category of **‘Fixed medical allowance’**. The DDO will add the amount as per the request. E.g. in the details below the DDO adds Rs **‘100’** in the Fixed Medical Allowance.

Key Field Description	Allowance	Select Allowance category
	Allowance total	Total of all the allowances

Once the 'fixed medical allowance' is added, the 'Allowance' total will increase or decrease by the updated amount. E.g., the '**Allowance total**' will increase by Rs 100.

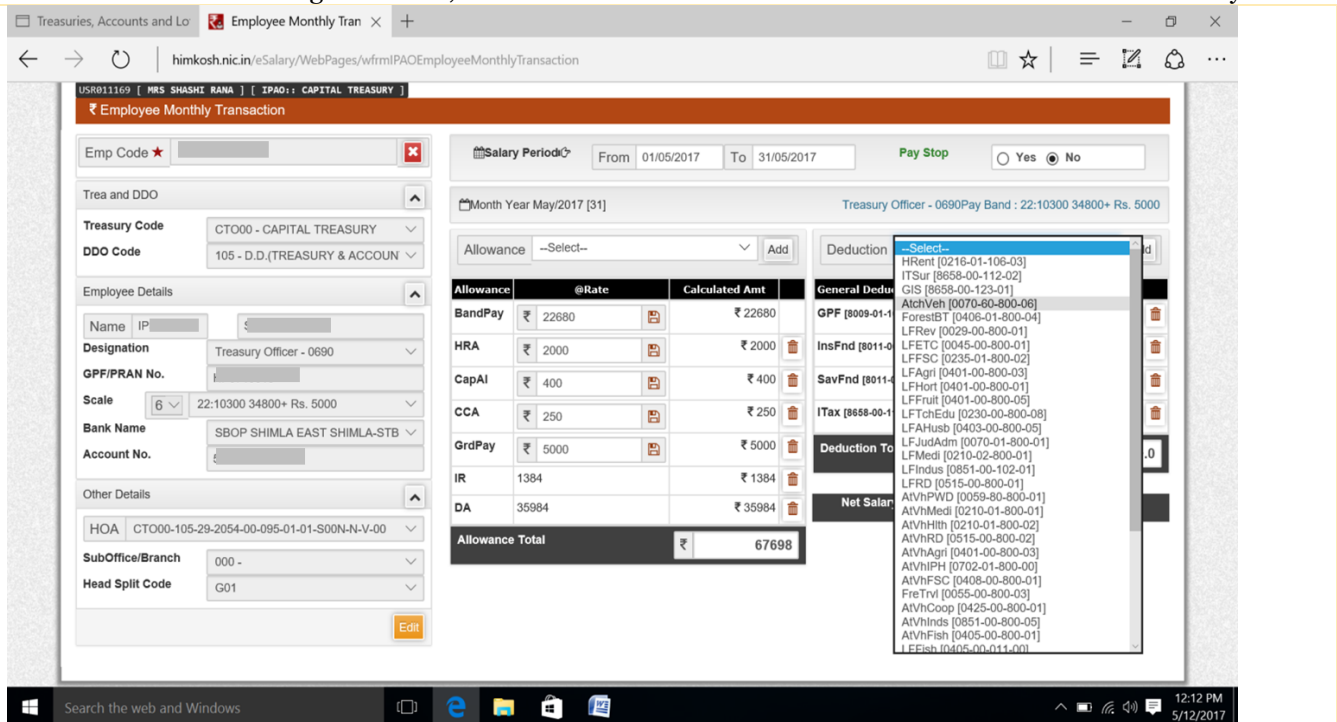
Note: The IR and DA will be updated automatically based on '**Basic Pay**'.



Key Field Description	Allowance	Select Allowance category
	Allowance total	Total of all the allowances

(iii) Deductions

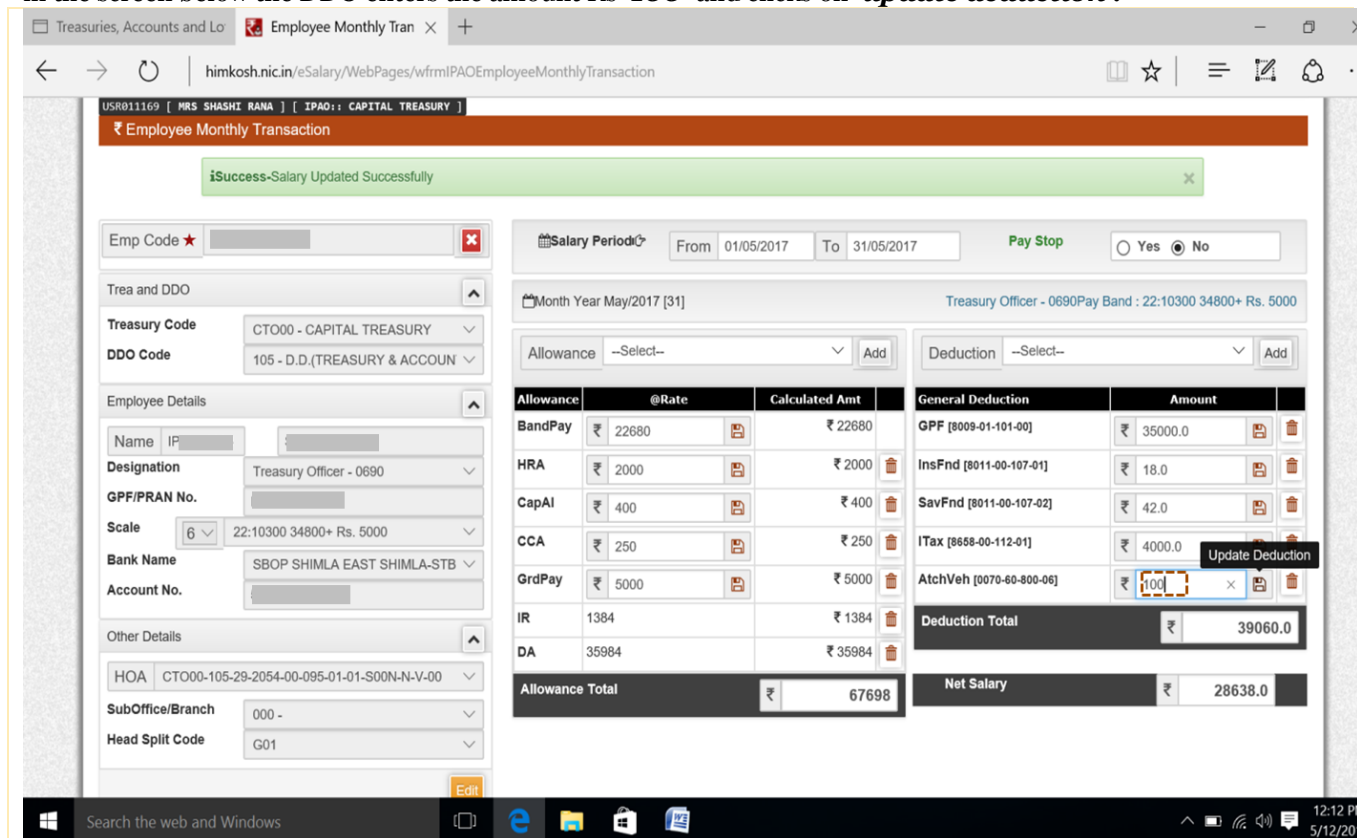
The DDO can (i) edit the existing 'deductions' of the employee or (ii) add a deduction category. As can be observed from the screen given below, the DDO will select '**Atch Vehical**' as a deduction from the salary.



Key Field Description	Deduction	Select deduction category
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	Deduction total	Total of all the deductions
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A new deduction category will open '**Atch Veh**' wherein the DDO can enter the amount requested. E.g. as given in the screen below the DDO enters the amount Rs '**100**' and clicks on '**update deduction**'.



Key Field Description	Deduction	Select deduction category
	Deduction total	Total of all the deductions

Note: The request to add a miscellaneous DDO deduction has to be submitted to the concerned IPAO, which in turns creates and authorizes the deduction heads. DDOs are allowed to have a maximum of three miscellaneous deductions as per heads in their budget books.

5.7.2. Update Employee Advance/CPS Arr/Policy detail

DDO Menu → e-Salary Updation → Update Adv/CPS Arr/GPF/Policy detail

This option is to be used for updating employee advances (HBA, etc.), loans, LIC (Policy) deduction, GPF advance etc. These advances are deductible from employee's salary. Refer to **GoHP Treasury Rule number 214-27** for details on loans and advances.

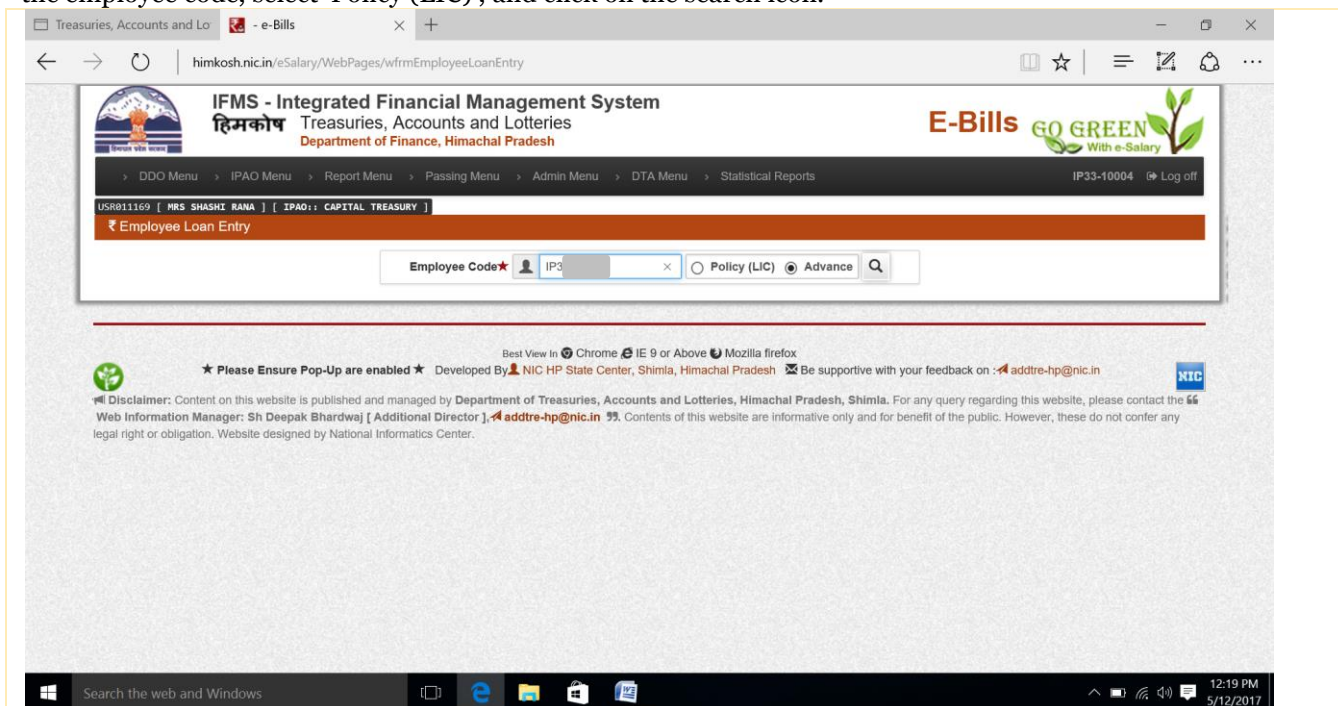
DDO will make changes to the employee salary by way of **increment, allowances, and deductions** at the beginning of each month. DDO will provide effect to changes in the salary through e-Salary system.

Note: Such changes in salary will have to be completed and intimated by DDO before 22nd of the month to allow enough time for Treasuries to process salary electronically. Treasury will not entertain any change communicated by DDO after cut-off date as prescribed by the Finance Department. Refer to **GoHP Treasury Rule number 125**.

The DDO or salary branch of concerned Treasury can only make any changes in the particulars/personal details of an employee. For changes made by the salary branch of the concerned Treasury, such changes will be based on a written letter issued by the concerned DDO. Treasury will ensure that all changes are supported by documents. Verification and generation of salary correctly, will be the responsibility of Treasury.

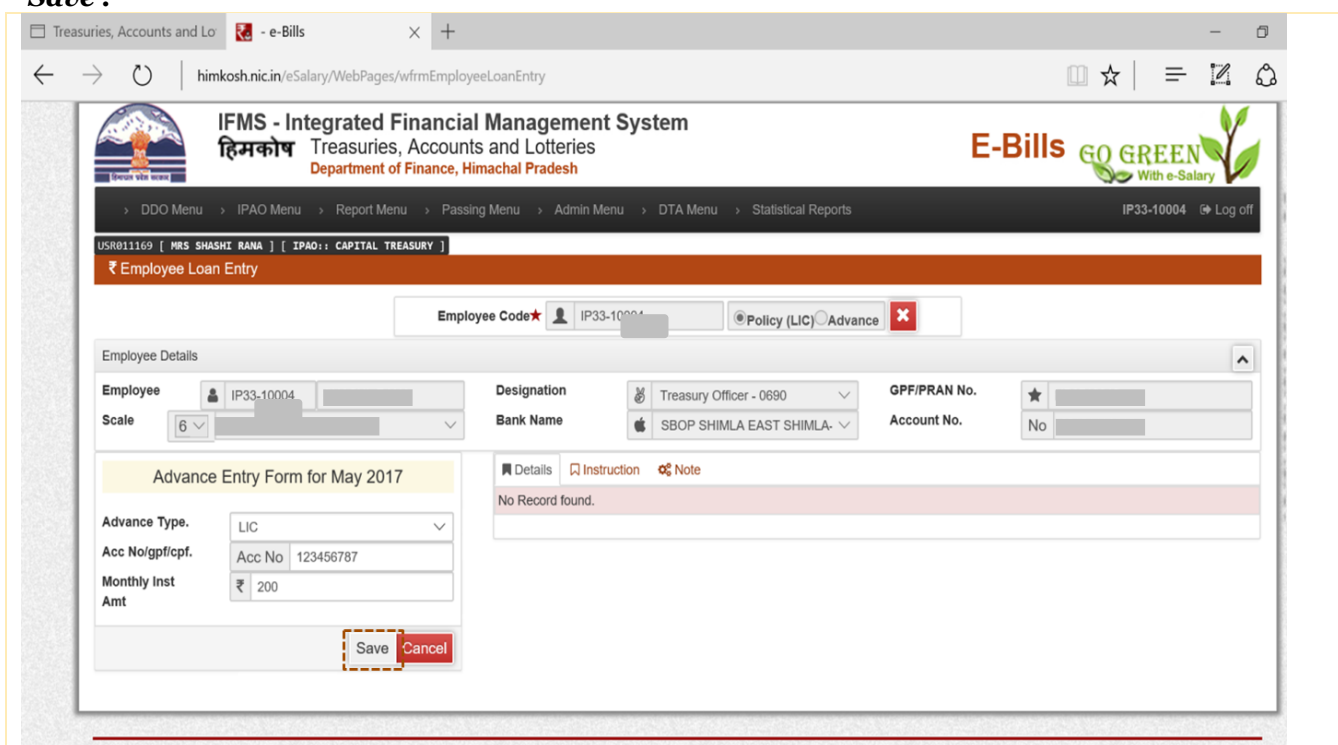
(i) LIC Policy

To update the LIC details the DDO will follow the given path (**DDO Menu → e-Salary updation → Update Adv/CPS Arr/GPF/Policy detail**). The following screen will open where the Dealing Assistant will enter the employee code, select 'Policy (LIC)', and click on the search icon.



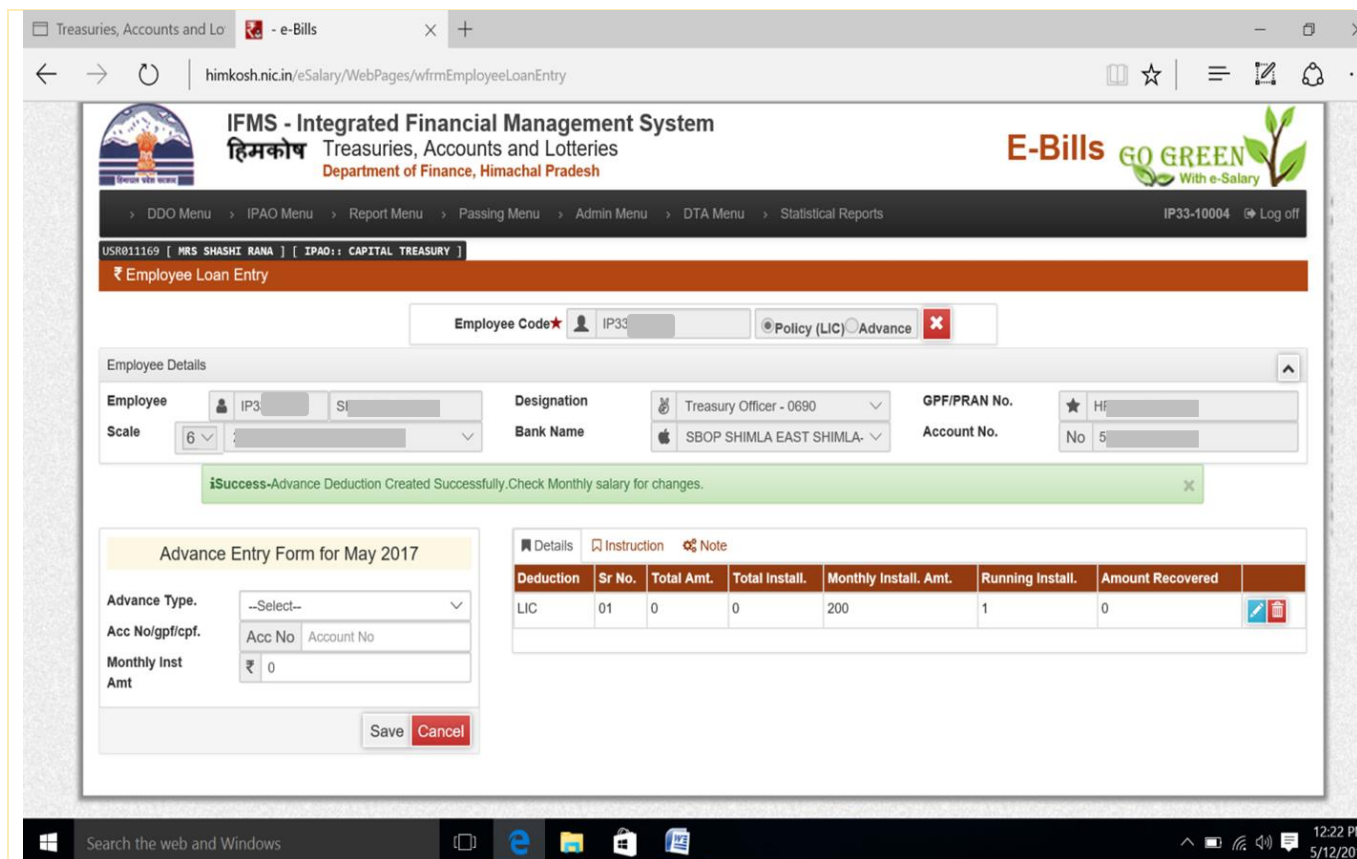
Key Field Description	NA
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The following screen will open where the DDO can update the details. The DDO will fill **the 'Advance Entry Form for Month Year'** as per the request received from the concerned department and fill the details for the **'Account No/GPF/CPF'** and **'Monthly installment amount'**. E.g. in the screen below the DDO enters Acct No as **'123456787'** and Monthly installment amount as **'200'**. Once the details have been entered click on **'Save'**.



Key Field Description	Advance Type	Select LIC from dropdown box
	Acct No/Gpf/Cpf	Enter the account no
	Monthly Inst Amt	The monthly amount to be entered

The following screen will open where the updated LIC details can be seen.



Key Field Description	Advance Type	Select LIC from dropdown box
	Acct No/Gpf/Cpf	Enter the account no
	Monthly Inst Amt	The monthly amount to be entered

The DDO can also check the updated LIC details by checking the salary details of the concerned employee who has requested for policy deduction.

As can be observed from the screen below, the LIC details are updated and being reflected under '**Policy deduction**' head.

Allowance	@Rate	Calculated Amt	General Deduction	Amount
BandPay	₹ 22680	₹ 22680	GPF [8009-01-101-00]	₹ 35000.0
HRA	₹ 2000	₹ 2000	InsFnd [8011-00-107-01]	₹ 18.0
CapAI	₹ 400	₹ 400	SavFnd [8011-00-107-02]	₹ 42.0
CCA	₹ 250	₹ 250	ITax [8658-00-112-01]	₹ 4000.0
GrdPay	₹ 5000	₹ 5000	Policy Deduction	Amount
IR	1384	₹ 1384	LIC [8448-00-104-00]	200
DA	35984	₹ 35984	Deduction Total	₹ 39260.0
Allowance Total		₹ 67698	Net Salary	₹ 28438.0

Key Field Description Update LIC deduction are reflected in Employee's salary

(ii) Advances

To update the Advance (HBA, GPF, etc.) the DDO will follow the given path (**DDO Menu → e-Salary updation → Update Adv/CPS Arr/GPF/Policy detail**). The following screen will open where the Dealing Assistant will enter the employee code and select '**Advance**' and click on the search icon. The following screen will open where the DDO will enter details as per the request.

Key Field Description Advance Type The type of advance that is requested

Sanction No.	Enter the sanction no. of the advance
Sanction Date	Enter the sanction date of the advance
Acct No/gpf/cpf	Enter the account no for the GPF/CPF
Sanctioned amt	Enter the total sanctioned amount
Max Inst Count	Enter the instalment count in which the advance will be paid back
Monthly Instl amt	<i>Enter the amount of the monthly instalment</i>
Current Inst amt	<i>Instalment amount for the current month</i>
Amount Recovered	<i>The amount recovered till date</i>

The DDO will select the Advance type from the dropdown box as per the request letter. The following are the advance type, which are applicable for advance.

Key Field Description	Field Name	Description
	Advance Type	The type of advance that is requested
	Sanction No.	Enter the sanction no. of the advance
	Sanction Date	Enter the sanction date of the advance
	Acct No/gpf/cpf	Enter the account no for the GPF/CPF
	Sanctioned amt	Enter the total sanctioned amount
	Max Inst Count	Enter the instalment count in which the advance will be paid back
	Monthly Instl amt	<i>Enter the amount of the monthly instalment</i>
	Current Inst amt	<i>Instalment amount for the current month</i>
	Amount Recovered	<i>The amount recovered till date</i>

Once the Advance type is selected, the DDO will enter the '**Sanction No**', '**Sanction Date**', and the '**Account No**' total '**sanctioned amount**' given as advance; '**Max.Inst Amount**'. no. of instalments in which it will be paid back and '**Monthly Inst Amt**' amount of each installments. *E.g. in the screen below the DDO enters a sanctioned amount of Rs 200000, with maximum instalments of 20 and with a monthly instalment amount of Rs 10,000.*

The screenshot shows a web browser window with the URL 'hmkosh.nic.in/eSalary/WebPages/wfrmEmployeeLoanEntry'. The page title is 'Employee Details'. The form contains the following fields:

- Employee ID: IP33-10004
- Designation: Treasury Officer - 0690
- Bank Name: SBOP SHIMLA EAST SHIMLA
- GPF/PRAN No. and Account No. fields.
- Scale: 6
- Advance Entry Form for May 2017
- Advance Type: GpfAdv
- Sanction No.: fintrb123
- Sanction Date: 12/05/2017
- Acc No/gpf/cpf: Acc No HGA-12345
- Sanctioned Amt: ₹ 200000
- Max Inst Count: No 20
- Monthly Inst Amt: ₹ 10000
- Current Inst Count: No Current Instalment
- Amt Recovered (Including current month): ₹ 0

Key Field Description	Field Name	Description
	Advance Type	The type of advance that is requested
	Sanction No.	Enter the sanction no. of the advance
	Sanction Date	Enter the sanction date of the advance
	Acct No/gpf/cpf	Enter the account no for the GPF/CPF
	Sanctioned amt	Enter the total sanctioned amount
	Max Inst Count	Enter the instalment count in which the advance will be paid back
	Monthly Instl amt	Enter the amount of the monthly instalment
	Current Inst amt	Instalment amount for the current month
	Amount Recovered	The amount recovered till date

5.7.3. Employee DDO Deduction

The duty of noting proper deductions to be made from pay-bills on account of funds and other deductions, e.g., rent of Government residences, funds subscription etc., devolves on the drawers of the bills. Responsibility for recoveries due from Government servants because of attachment orders issued by courts of law should be of the DDO. The DDO will remit the amount to the court concerned, obtain the receipt, and file it in attachment register. Similarly, the recoveries due from Officials on account of loans raised by the officials from the banks will be remitted by the DDO through Demand Drafts.

No discretion is, however, allowed to the DTO/ TO in carrying out an order received from the AG(A&E)HP / AG(Audit)HP or a Fund Examiner to make any particular deduction.

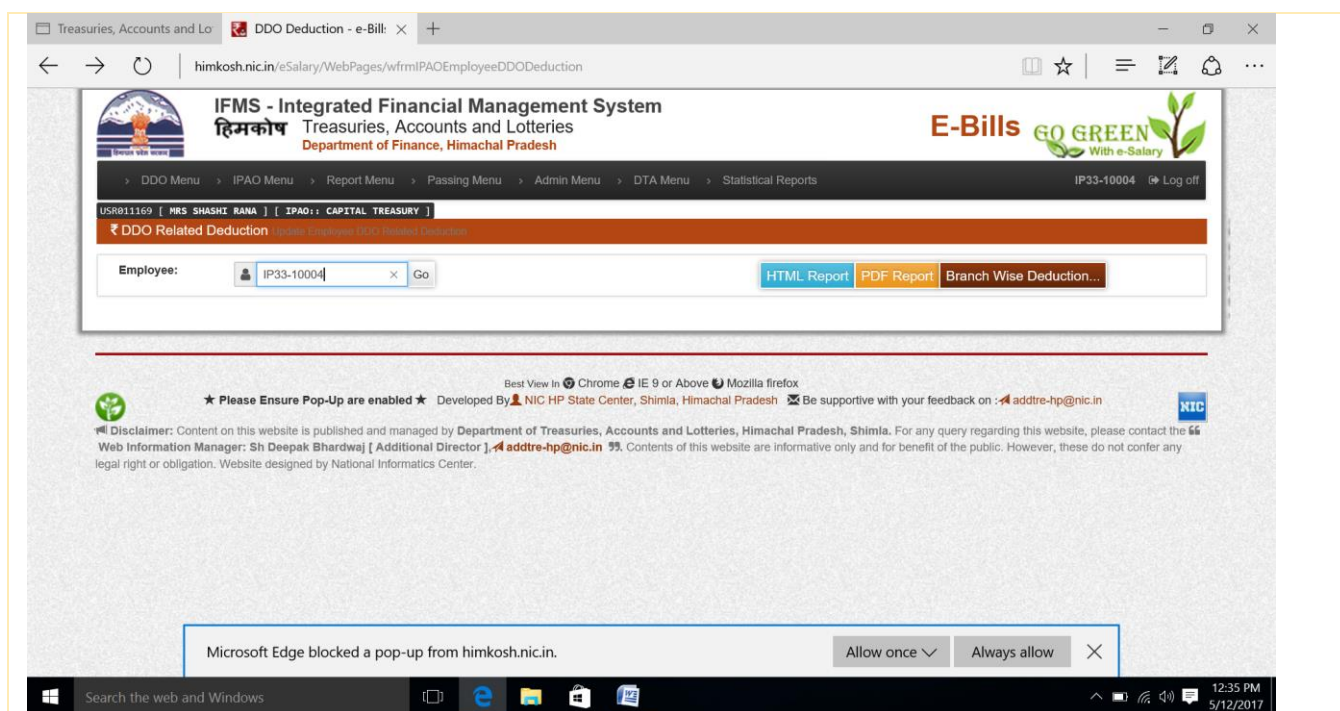
Note: Please refer **GoHP Treasury Rule number 131-137** for details on employee deductions

DDO Menu → e-Salary Updation → Employee DDO Deduction (Add/Remove)

The DDO deduction refers to recovery of loans or any other kind of deduction done from the employees' salary by the DDO. These deductions are specific to DDOs and are different from common deductions.

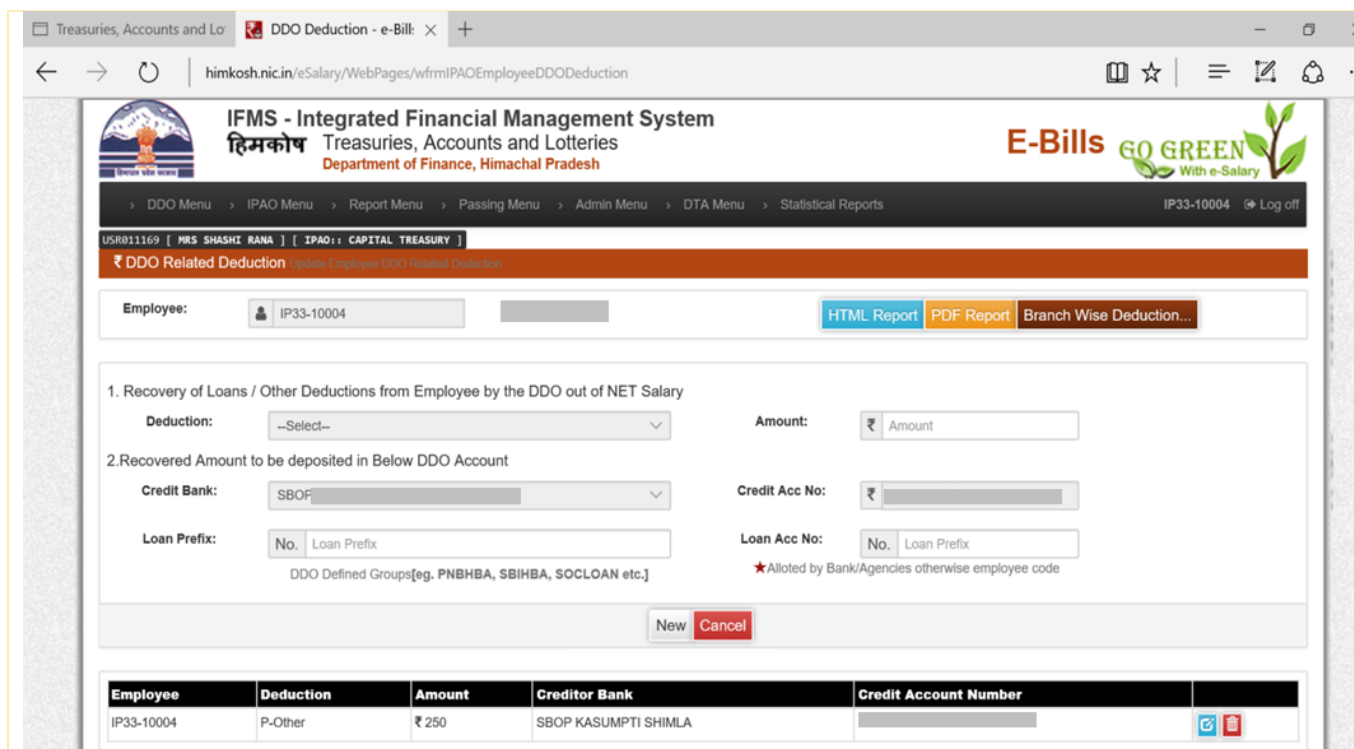
Note: This menu will only be visible to the DDO, if the concerned Treasury has configured it in DDO master from the menu **IPAO Menu → IPAO Masters → DDO Master**. For this DDO has to send a request letter to the concerned Treasury. Bank account details are also entered in the DDO master.

To perform the DDO related deduction the DDO will follow the above path. The following screen will open where s/he will enter the employee code and press 'Go'.



Key Field Description	Employee Code	Enter the employee code
-----------------------	---------------	-------------------------

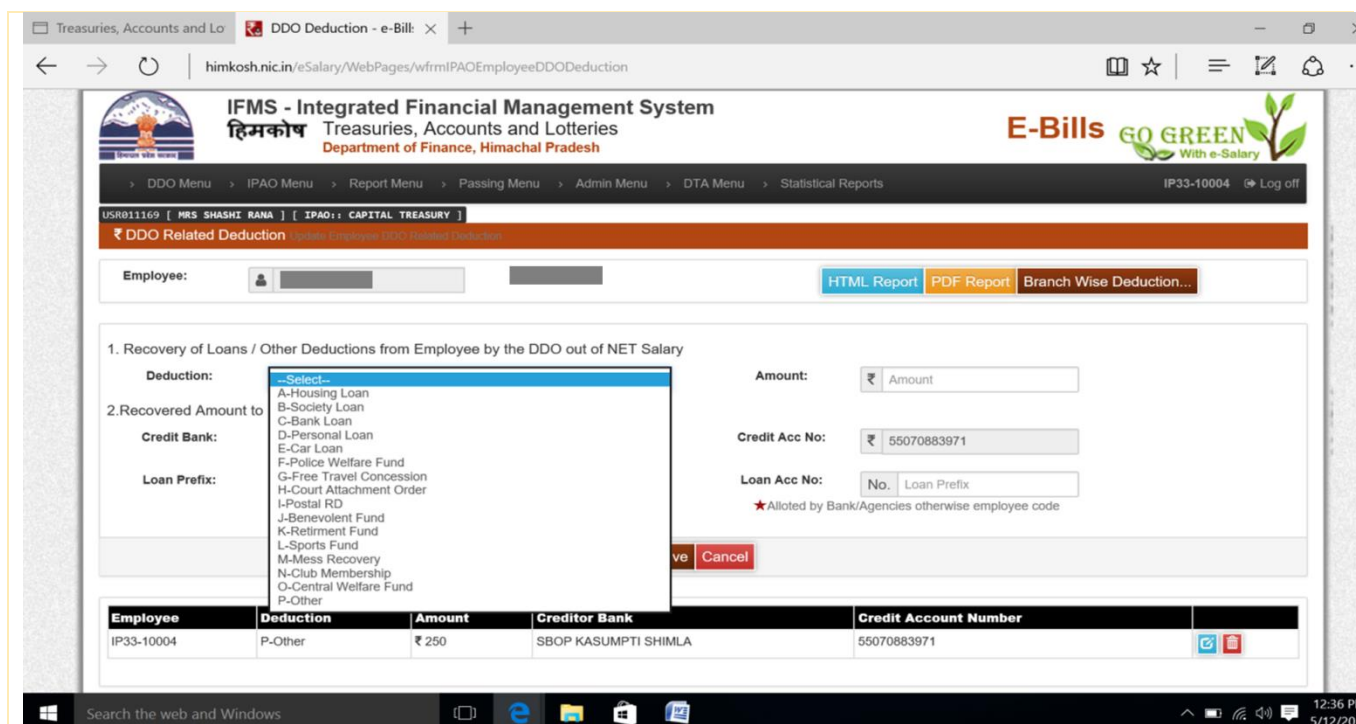
The following screen will open where the DDO will update the details by clicking on 'New'.



Key Field Description	Deduction	Select deduction from dropdown box
	Amount	Enter amount to be deducted
	Credit Bank	Enter Bank name to be credited
	Loan Prefix	Enter Loan prefix such as PNBHBA, SBIHBA,SOCLON

Loan Account No.	Enter Loan Acct No
------------------	--------------------

The following screen will open where the DDO can add a new deduction from the dropdown box. These can be for various categories such as Housing loan, Car Loan, Personal loan, Retirement fund etc. In the e.g. given below we select **'C-Bank Loan'**.



Key Field Description	Deduction	Select deduction from dropdown box
	Amount	Enter amount to be deducted
	Credit Bank	Enter Bank name to be credited
	Loan Prefix	Enter Loan prefix such as PNBHBA, SBIHBA,SOCLON
	Loan Account No.	Enter Loan Acct No

To recover the amount from the deduction the DDO will enter details such as **'Amount'**, **'Loan Prefix'**, **'Loan Account No'** and click on **'Save'**.

IFMS - Integrated Financial Management System
Treasuries, Accounts and Lotteries
Department of Finance, Himachal Pradesh

DDO Menu > IPAO Menu > Report Menu > Passing Menu > Admin Menu > DTA Menu > Statistical Reports

Employee: [Redacted] [HTML Report] [PDF Report] [Branch Wise Deduction...]

1. Recovery of Loans / Other Deductions from Employee by the DDO out of NET Salary
 Deduction: C-Bank Loan Amount: ₹ 1000

2. Recovered Amount to be deposited in Below DDO Account
 Credit Bank: SBOP KASUMPTI SHIMLA STBP000717 Credit Acc No: ₹ [Redacted]
 Loan Prefix: No. 12345 Loan Acc No: No. [Redacted]
DDO Defined Groups[eg. PNBHBA, SBIHBA, SOCLON etc.] ★ Alloted by Bank/Agencies otherwise employee code

[Save] [Cancel]

Employee	Deduction	Amount	Creditor Bank	Credit Account Number
[Redacted]	P-Other	₹ 250	SBOP KASUMPTI SHIMLA	55070683971

Key Field Description

Deduction	Select deduction from dropdown box
Amount	Enter amount to be deducted
Credit Bank	Enter Bank name to be credited
Loan Prefix	Enter Loan prefix such as PNBHBA, SBIHBA,SOCLON
Loan Account No.	Enter Loan Acct No

5.7.4. ITAX Calculation

DDO Menu → e-Salary Updation → ITAX Calculation

The salary portal is also used for Income Tax calculation for deduction if any. The DDO will follow the above path and the following screen will open. To view the income tax of the employee the DDO will enter '**employee code**' and the applicable '**financial year**' and then click on '**Search**'. Once the employee clicks on search, the tax details of the employee will open as can be seen below.

IFMS - Integrated Financial Management System
Treasuries, Accounts and Lotteries
Department of Finance, Himachal Pradesh

E-Bills GO GREEN With e-Salary

IPAO: CAPITAL TREASURY

Update Employee Income Tax Calculation Form

Emp Code: [Redacted] Fin Year: 2016

Tax Head Description	From eSalary	Arrear Paid by DDO	Reported by Officer	Net Amount
1. Gross Salary	611612	155089		766701
2. Less Allowances to the extent exempt u/s10	2500	500		3000
3. Balance [1-2]				763701
4. Deductions under section 16				
(a) Standard Deduction				0
(b) Entertainment Allowance				0
(c) Tax on Employment		24000		24000
5. Aggregate of 4 [a to c]				24000
6. Income Chargable under the head "Salaries" [3-5]				739701
7. Any other income Reported by employee				
(b) 80DD			0	0
(c) 80G (PM relief fund)		0		0
(d) 80D (Health insurance premium)		0		0
(e) 80C (gpf,gis,lic,pli,hbl,Othr Saving etc)	310680	0	0	150000
(f) 80CCF (Infrastructure Bond)		0		0
10. Aggregate of deduct amounts under Chapter				150000
11. Total Income [8-10]				589701
12. Tax on total income				42940
13. Rebate and Relief Under Chapter VIII				0
14. Tax Payable on total income[12-13]&Surcharge thereon				42940
15. Education Cess				1288
16. Relief under section 89 (attach details)		0		0
17. Tax payable [14+15-16]				44228
18. Less tax Deducted at Source	44230	0		44230
19. Less Deducted Education Cess	0	0		0
20. Tax payable/refundable [17-18-19]				-2

Key Field Description NA

The DDO is authorized to edit the yellow boxes e.g. in the following screen the DDO adds Rs '1000' under Section 80 DD and then click on 'Calculate tax' to view the updated tax details. This facility is available only to facilitate the DDOs to calculate and deduct the Income Tax. The valid FORM-16 can be generated by the DDOs from TRACES.

(b) 80DD			1000	1000
(c) 80G (PM relief fund)		0		0
(d) 80D (Health Insurance premium)		0		0
(e) 80C (gpf,gis,lic,pli,hbi,Othr Saving etc)	310680	0	0	150000
(f) 80CCF (Infrastructure Bond)		0		0
10. Aggregate of deduct amounts under Chapter VI-A				151000
11. Total Income [8-10]				588701
12. Tax on total income				42740
13. Rebate and Relief Under Chapter VIII				0
14. Tax Payable on total income[12-13]&Surcharge thereon				42740
15. Education Cess				1282
16. Relief under section 89 (attach details)		0		0
17. Tax payable [14+15-16]				44022
18. Less tax Deducted at Source	44230	0		44230
19. Less Deducted Education Cess	0	0		0
20. Tax payable/refundable [17-18-19]				-208

Calculate Tax Print

Key Field Description | NA

Note: As regards the recovery of Income Tax, DTO/ TO is concerned solely with the certificate by the DDO that recovery at the time of payment of salaries at the rates applicable to the estimated income of the Government Servant from the head “Salaries” has been made by the DDOs. Responsibility of deduction Income Tax from salary should be as per provisions of section 192 of Income Tax act, 1961 as amended upto date. Refer to **GoHP Treasury Rule no 131 (2)** for ITAX deductions.

5.7.5. Recalculate Monthly Allowance

DDO Menu → e-Salary Updation → Recalculate Monthly Allowance

The above path is used in cases where a recalculation in monthly allowance such as Dearness Allowance, for all the applicable employees is required. This option recalculates the monthly allowances for all the applicable employees, in case some employees were missed.

IFMS - Integrated Financial Management System
हिमकोष
Department of Finance, Himachal Pradesh

E-Bills GO GREEN With e-Salary

DDO Menu > IPAO Menu > Report Menu > Passing Menu > Admin Menu > DTA Menu > Statistical Reports

IP33-10004 Log off

USR01169 [MRS SHASHI RANA] [IPAD: CAPITAL TREASURY]

Re-Calculates Allowance

Trea Code* CTO00 - CAPITAL TREASURY 105 - D.D.(TREASURY & ACCOUNTS) 052017 Generate Salary

No	BUD ID	Heads of Account	Split Code	Total Employees	Salary Processed	Balance	Process
1	5657	CTO00-105-29-2054-00-095-01-01-S00N-N-V-00	G01	13	6	7	Process
2	5657	CTO00-105-29-2054-00-095-01-01-S00N-N-V-00	N01	24	2	22	Process
3	5657	CTO00-105-29-2054-00-095-01-01-S00N-N-V-00	N02	4	0	4	Process
4	16834	CTO00-105-29-2054-00-095-04-01-S00N-P-V-00	G01	2	1	1	Process
5	16834	CTO00-105-29-2054-00-095-04-01-S00N-P-V-00	G02	1	0	1	Process
6	16834	CTO00-105-29-2054-00-095-04-01-S00N-P-V-00	N01	4	1	3	Process

Key Field Description | NA

Note: Ideally, the “*generate monthly salary*” option recalculates the allowances, but some employees might be left out in that process. This step is performed to ensure that the left out employees are included as well. ***This step should be performed before generation of monthly salary.***

5.7.6. Check Negative Salary

DDO Menu → e-Salary Updation → Check Negative Salary

In some cases, due to erroneous deductions such as GPF, employee salary might go into negative. E.g., GPF deduction for an employee instead of INR 100.00 is added as INR 10000.00 by mistake. In this case, the net salary of employee might be negative. This option helps in finding such employees so that changes can be made accordingly to rectify the error.

The DDO will follow the above path to check the negative salary generated in a month. In this e.g. when the Dealing Assistant selects salary month, Treasury, DDO, Accounting head, the ebills module displays ‘**No salary pending or negative**’.

The screenshot shows the 'Negative Salary Check' interface in the IFMS system. The search criteria are as follows:

- Salary Month: 042017
- Treasury: CT000 - CAPITAL TREASURY
- DDO: 105 - D.D.(TREASURY & ACCC)
- Account Head: CT000-105-29-2054-00-095-01-01-S00N-N-V-00
- Split Code: G01

The resulting table is empty, displaying the message: "No Salary Pending or negative".

Key Field Description	NA
-----------------------	----

5.8. Monthly Pay Bill generation and submission of pay bill to Treasury

This is the **main salary process** for monthly pay bill generation and submission to Treasury for settlement. DDO will prepare and submit a change report of all the employees' salary to the TO/DTO upto 22nd of every month.

5.8.1. Step 1: Prepare Deductions, allowances and recoveries of all the employees

Before processing the salary, the DDO has to ensure that all the deductions, allowances, income tax details and are updated in the e-Salary system. All steps for updating monthly salaries and various allowances and deductions of employees have already been discussed in previous section such as:

- ✚ Update monthly salary (allowances and deductions)²
- ✚ Update Employee Advances³
- ✚ Employee DDO deductions
- ✚ ITAX calculations⁴

Also, as a safeguard measure, "Recalculate Monthly Allowances" and "Check Negative Salary" options can also be run to ensure that all allowances are added and no employee has negative salary.

Note: The classification of employees as per gazette and non-gazette N1, N2, etc. has been pre-configured in the system. Hence, bills are also generated separately for each classification.

5.8.2. Step 2: Prepare a Periodical Increment Certificate for all the employees

After making all allowances, deduction, etc. the DDO also needs to check for employees for whom increments are due. The DDO maintains a register mentioning the joining date of every employee in a service book. As per Fundamental Rules on completion of one year of service, an increment of 3% has to be given to the employees. The DDO will update the employee salary by giving an increment on Basic and Grade pay for the month in which a particular employee is completing one year. This can be done from the Update monthly Salary option as discussed under section on Salary Updation (DDO). The DDO will also prepare a *Periodical Increment Certificate*, manually, which will be submitted to Treasury. **Refer to GoHP Treasury Rule number 166.**

5.8.3. Step 3: Generate Monthly Salary

Before performing this step, please ensure that all monthly changes in employee's salaries has been performed correctly.

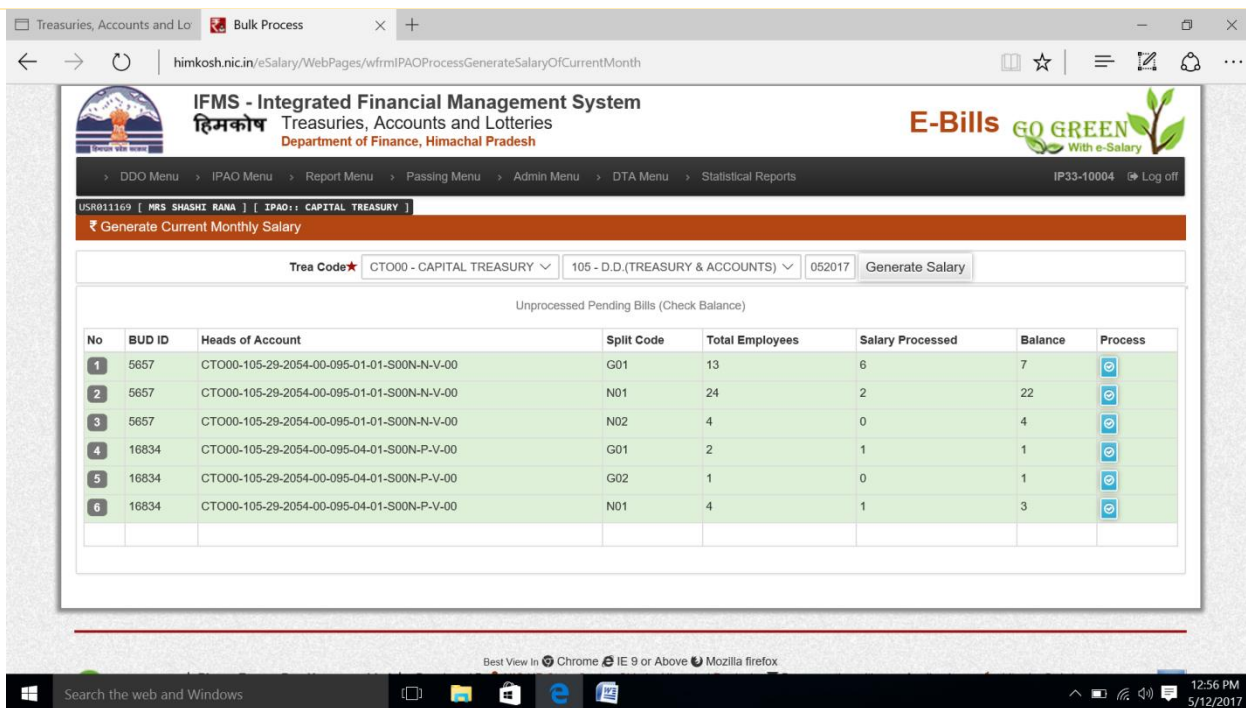
DDO Menu → e-Salary Updation → Generate Monthly salary

The DDO will follow the above path to generate the monthly salary after all deductions, allowances, income tax details, etc. have been updated for the employees. This step is performed to ensure that all the changes in the allowances and deductions are recorded under particular Heads of Account (HoAs) in the system for all the employees.

² Refer to **GoHP Treasury Rule no 132** for details on court ordered deductions

³ Refer to **GoHP Treasury Rule nos 136, 137** for GPF deductions

⁴ Refer to **GoHP Treasury Rule no 131 (2)** for ITAX deductions

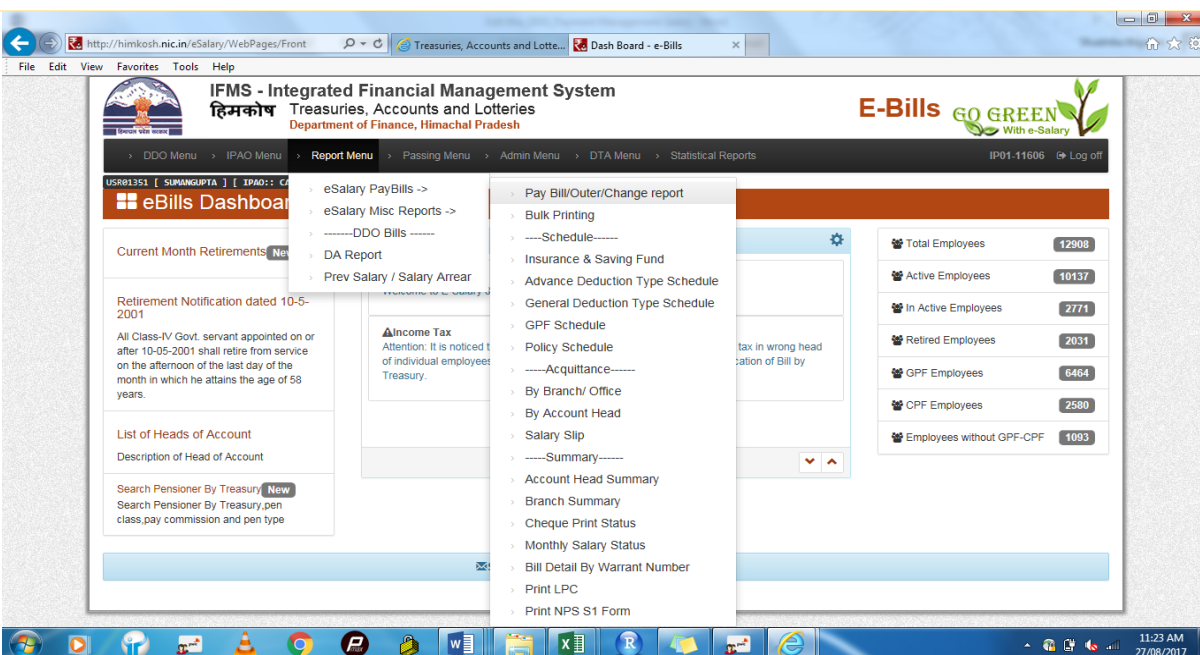


Key Field Description

Multiple paybills for a DDO may be generated based on CPF/GPF nomination and gazetted/non-gazetted employees and difference of Head of Account.

5.8.4. Step 4: Extract a change report on e-Salary (Report Menu → e-Salary pay bills → PayBill/Outer/Change report)

DDOs will prepare and submit a change report of all the employees salary under their authority to the DTO/TO upto 22nd of every month. The change report will mention all the changes that has been done for all the employees. This step should be done only after monthly salary is generated (as above step) to ensure that all the allowances and deductions done per employee will be reflected in the change report. The system generated 'Change report' should carry remarks for any changes in salary as compared to the previous month. Change report is submitted along with supporting documents. **Please refer to GoHP Treasury Rule no 127.**



Key Field Description

NA

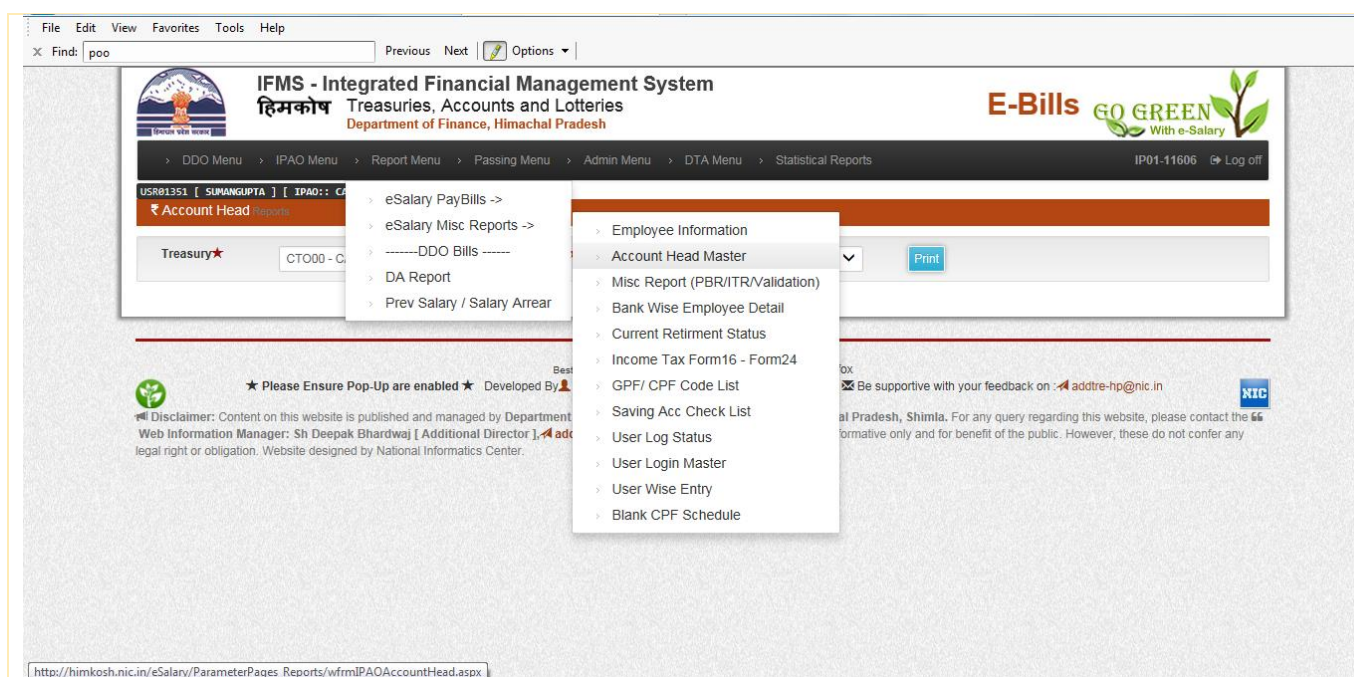
The change report will mention details such as changes in the basic pay, changes in HRA, allowances, advances and deductions. It captures information for previous month and changed information for current month.

Note: In case there are no changes in monthly salary, no change report will be required.

Exception: In case the **salary bill is prepared manually** for any employee the details of the salary paid including the details of arrears, allowances and deductions will be updated immediately in the e-Salary module by the DDO of concerned Treasury. This has to be done within a period of 15 days from the date on which manual salary was approved by the DTO/ TO of concerned Treasury. It will be mandatory for DDOs to mention IP Number of employee whose manual bill is presented in Treasury. The manual salary bills will be processed after first of succeeding month. DDO/ Treasury will ensure that salary is not disbursed through ECS in respect of employee whose salary is being disbursed manually. It will be mandatory for DDOs to raise all salary related pay-bills including for arrears, part- payments etc. through e-Salary module. Such bills will be prepared on HPTR 2 in E-Bills.

5.8.5. Step 5: Extract the Account Heads Master (Report Menu → E-Salary Miscellaneous Report → Account Head Master)

The DDO will extract the Accounts Head Master by following the above-mentioned path.



Key Field Description	NA
-----------------------	----

Once the DDO will click on '**Account Head master**', the following screen will open. The Dealing Assistant will select the Treasury and DDO and once the report is extracted, s/he will click on '**Print**'. The report will contain head-wise, employees' gross pay and net pay for each DDO.

The screenshot displays the IFMS (Integrated Financial Management System) interface. The main header includes the IFMS logo and the text "IFMS - Integrated Financial Management System Treasuries, Accounts and Lotteries Department of Finance, Himachal Pradesh". A navigation menu is visible below the header. The main content area shows a report titled "Account Head Summary as on 29-08-2017" for "CTO00 - CAPITAL TREASURY" and "500 - DISTRICT TREASURY OFFICER". The report contains a table with the following data:

Account Head	Status
CTO00-500-29-2054-00-097-01-01-S00N-N-V-00	1

Key Field Description

NA

5.8.6. Step 6: Submission of monthly change report to the Treasury for processing of salary

The DDO will submit the “**change report**” with all supporting documents e.g. PIC (Periodical Increment Certificate) and Account Head Master report, to the attached Treasury.

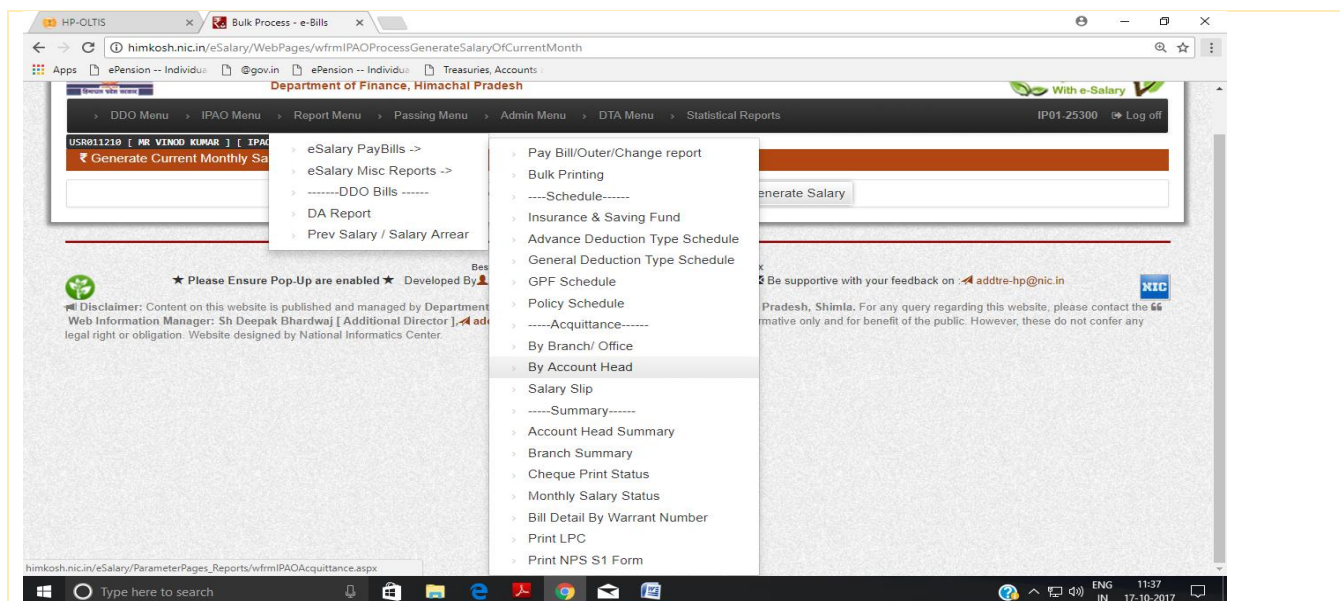
5.8.7. Step 7: Processing of monthly bills at the Treasury.

Once the salary details are updated by DDO and the change report along with supporting documents and account head summary are sent to Treasury, the Treasury would verify the salary bills, generate DDO-wise warrant numbers, and generate ECS file. DTA will then download bank-wise ECS file, which will be send to banks for final payment through NPCI (National Payments Corporation of India).

5.9. Reports

There are following reports available in the e-Salary system, which are accessible to both DDOs and TOs.

Report Menu -> eSalary PayBills

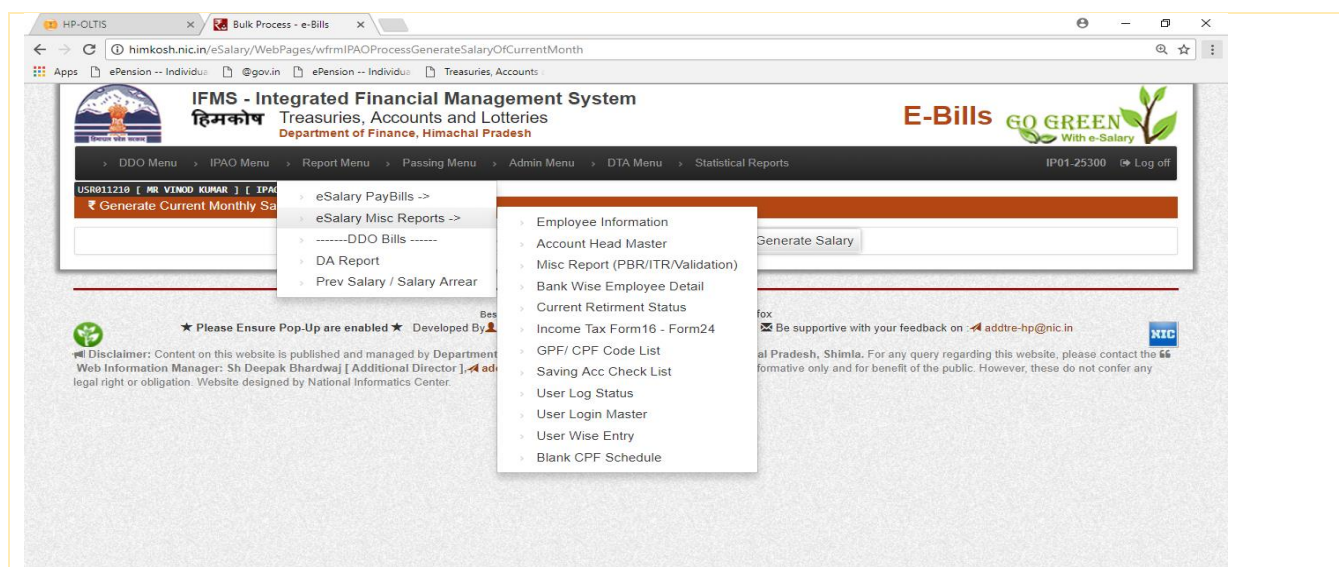


Key Field Description	NA
-----------------------	----

Table 5: Report Menu -> eSalary PayBills

S.No.	Name of the Report	Description
1.	Pay Bill/Outer/Change report	There are options for Pay Bill Outer, Updated Pay bill, Allowance Change Report, Deduction Change Report. These report contain DDO-wise, bill-wise, details of employee allowances and deductions. Outer report is a description for pay bill which is submitted to AG. These are monthly change report for allowances/deductions.
2.	Bulk Printing	This report is use for printing the entire paybill.
3.	Insurance & Saving Fund	This report contains GIS details DDO-wise.
4.	Advance deduction	This report contains deduction-side schedule (GPF, HBA)
5.	General deduction	General type of deductions schedule report
6.	GPF schedule	DDO-wise, bill-wise GPF dedcution report
7.	Policy Schedule	LIC schedule report
8.	By branch/office	DDO-wise, bank-wise, bank accounts details of each employee
9.	By Account Head	Acquittance roll out monthly report for net pay with bank account details and BT details.
10.	Account Head Summary	Head-wise, employees, gross pay and net pay for each DDO. Total employee, gross and net amount.
11.	Branch Summary	DDO-wise, total employee and net amount report
12.	Cheque Print Status	From here cheque details (printed, pending) such as warrant no, net amount, bills can be seen for DDOs. Cheque are applied on salary bills after verification.
13.	Monthly Salary Status	DDO-wise, total bills, total employee, salary prepared, salary pending, total bill, and cheque details and amount report
14.	Bill Detail By Warrant Number	Warrant number details can be seen from this option containing, bill number, with amount under each head
15.	Print LPC	Printout of generated LPC can be taken from here
16.	Print NPS S1 Form	DTO option for CSRF form printout

Report Menu -> eSalary Misc Reports



Key Field Description NA

Table 6: Report Menu -> eSalary Misc Reports

S.No.	Name of the Report	Description
17.	Employee Information	Employee details under a DDO containing employee registration details
18.	Account Head Master	This report contains the status of Head of Accounts of DDOs
19.	Misc Report (PBR/ITR/Validation)	PBR: Pay bill report of employee ITR (income tax paid, and deducted month wise) for an employee report Employee Validation: month, gross pay, account branch and account number report
20.	Bank Wise Employee Detail	Bank-wise, pdf, excel or text report of employees' saving accounts
21.	Current retirement status	DDO-wise, employee report due retirement in next 1 year.
22.	Income Tax form 16-Form 24	Income tax Form 16 and Form 24 report
23.	GPF/CPF Code list	CPG/PRAN and GPF nomination for employees report
24.	Saving Acc Check List	Not working
25.	User Log Status	Admin menu (NIC)
26.	User Login Master	Admin menu (NIC)
27.	User Wise Entry	Admin menu (NIC)
28.	Blank CPF Schedule	Admin menu (NIC)

Table 7: Report Menu-> DA Report

S.No.	Name of the Report	Description
29.	Bill and Schedule	DA arrear report for the last year
30.	Cash Schedule	Report on CPF paid to employee (cash) after DA deduction

Table 8: Report Menu-> Prev Salary/Salary Arrear

S.No.	Name of the Report	Description
31.	Prev Salary/Salary Arrear	Previous salary and salary arrear, DDO-wise, month-wise report for bills

5.10. A note on BT/AG deductions from salary

There are various BT and AG deductions from employee's salary, for which either reporting to the concerned agency or transfer of funds is required. In this section, the following BT/AG deductions have been explained:

1. Income tax deductions (BT deduction)
2. NPS deductions (BT deduction)
3. LIC deductions (BT deduction)
4. GPF deduction (AG deduction)
5. GIS deduction (BT deduction)

- + For Income tax, reporting is performed at TO/DTO (form 24G) and DDO (Form 24Q) levels for tax deducted.
- + GPF deduction being an AG deduction nothing else is required from Treasury or DDO level since process is performed at AG level.
- + For NPS, DTOs are responsible for verification of contribution amounts and DTA is responsible for reporting and funds transfer to NSDL account.
- + For LIC deductions, a government cheque for the transfer amount is issued by the DTO to the agency.
- + Other AG deductions are MCA (Motor Car Advance) and Education advance (Refer to **GoHP Treasury Rules 214-217**)

Income tax deductions

Income tax deductions from employees' salaries is done at the DDO level against the Head of Account 8658-00-112-01. Then on a monthly basis, Treasuries (DTOs) are supposed to file form 24G, which are used by them to file returns with Income Tax department. DDOs file form 24Q on a quarterly basis.

Note: While filing form 24Q it should be ensured by the DDOs that the deductions for the period, match with the deductions of form 24Gs that are filed by the Treasury.

In case while filing form 24Q there are any mismatches, the corrections have to be ensured by the DDOs. Each DDO is assigned a TAN (Tax Deduction and Collection Account Number) against which TDS is reported.

Note: Currently the Treasuries are performing the function of filing form 24Gs. **TaxCloudIndia** website is currently used for filing form 24G.

NPS deductions

NPS deductions start after linking PRAN with employee IP number and adding NPS deduction in the employee salary. NPS deductions are made under Head of Account 8342-00-117-01. The transfer of NPS contribution (both employee and government) to NSDL is done by DTA after verification of NPS deductions by the DTO.

LIC deductions

LIC policy deductions from employees' salaries are made under the Head of Account 8448-00-104-00 by the DDOs. For transferring these LIC deductions, a government cheque along with soft copy of deductions is given to the agency (LIC) by the DTO on a monthly basis.

GPF deductions

GPF deduction is made under the head 8009. This is an AG deduction and hence no further action from either DDOs or TOs is required for this except for providing respective Schedules.

GIS deductions and payments

GIS deductions are made from employees' salaries. GIS deduction rates are maintained in the service book of the employees by the DDOs. On retirement or death of an employee, the GIS bills are prepared by the DDO on HPTR-5 and submitted online to the concerned Treasury Office for approval. While creating the bill, the payee details such as account number and bank details have to be filled by the DDO.

Note: Refer to **GoHP Treasury Rule number 274** for details on **payment of GIS to employees** and **Rule number 275** for details on **payment of GIS to nominees** (in case of employee death).

Also, a printed copy of the system-generated bill, along with the Service Book of the concerned employee, with necessary certificates at relevant places in the Service book for the deduction rates of GIS, shall be submitted at the concerned Treasury office.

The Treasury office will then verify and approve the bill for payment. The payment will be credited directly into the beneficiary bank account.

6. Payment Management (E-Bills)

6.1. Menus and sub-menus in E-Bills

Table 9: Menu/Sub-menus

Menu/Sub-menu	Pathway	Function
Normal/Advance Bill	E-Bills ->DDO Menu -> Other Bills Creation -> HPTR-5 (TA/MR/Othr) -> Normal/Advance Bill	For creating normal/advance bills in the system
Register Other Payee	E-Bills -> DDO Menu -> Register Other Payee	To register the other payee
Register Util Payee	E-Bills->DDO Menu->Register Util Payee	To register Utility bill payees for electricity, phone and water.
New Register Util Payee	E-Bills->DDO Menu->New Register Util Payee	To register Utility bill Payee
Step 1 - DA Arrear	DDO Menu→Other Bills creation→HPTR-2 (DA Arrear) →Step 1- Process DA Arrear	To update the DA arrear details
Step 2 – Edit DA Arrear detail	DDO Menu→Other Bills creation→HPTR-2 (DA Arrear) →Step 2 – Edit DA Arrear Detail	To edit DA Arrear details
Apply Bill No. on HPTR-2	DDO Menu→Other Bills creation→HPTR-2 (DA Arrear) →Apply Bill No. on HPTR-2	To apply bill number to HPTR 2 (DA arrear bill)
Previous Salary	DDO Menu→Other Bills creation→HPTR-2 (Prv Salary/Sal Arrear) →Previous Salary	To view the previous salary of an employee
Salary Arrears	DDO Menu→Other Bills creation→HPTR-2 (Prv Salary/Sal Arrear) → Salary arrears	To process salary arrears
Apply Bill No. on HPTR-2	DDO Menu→Other Bills creation→HPTR-2 (Prev Salary/Sal Arrear) →Apply Bill No. on HPTR-2	To apply bill number to HPTR-2 (salary arrear or previous salary bill)
Send bill to Treasury	DDO Menu→Bill submission→Send bill to Treasury	Option to send bill to Treasury for verification
GPF Sanction	DDO Menu→Other Bill Creation →HPTR-4(GPF)→GPF Sanction	Before creating a GPF Bill, a GPF sanction has to be created
GPF Bill	DDO Manual Other Bill Creation →HPTR-4(GPF)→GPF Bill	To raise the GPF bill (withdrawal or advance) for an employee
Update Adv/CPS Arr/GPF/Policy detail	DDO Menu→ e-Salary updation → Update Adv/CPS Arr/GPF/Policy detail	To update GPF advance details in employee's salary
Other Bills Creation → HPTR-5 (TA/MR/Other)	E-Bills→ DDO Menu → Other Bills Creation → HPTR-5 (TA/MR/Othr) → Normal/Advance Bill	To create normal/advance bills
Reopen bills objected by TO	DDO Menu->Bill Submission ->Reopen Objected Bills	To reopen bills objected by TO for editing and resubmission
DDO Bill Register	E-Bills -> DDO Menu -> DDO Bill Register	To check details of bills raised by DDOs. Status of bills (compiled, objected, passed, etc.) can be checked from here.
DDO Allocation and Expenditure	E-Bills->DDO Menu->DDO Allocation and Expenditure	To see budget allocation and expenditure for DDO as on date.
TA2 Receipt Register	E-Bills->DDO Menu->TA2 Receipt Register	Details of receipt at DDO level
TA3 Payment Register	E-Bills->DDO Menu->TA3 Payment Register	Details of payments at DDO level
DDO bills report	Report Menu -> DDO bills	DA arrear and Salary arrear bills report

6.2. Overview

The complete “**Bill processing**” process at the DDO includes the following steps:

1) This process starts with:

- ✚ Receipt of expense claims from employees or
- ✚ Receipt of bills from vendors or
- ✚ Creation of salary related and superannuation bills such as GPF, DA arrears, ex-gratia, and salary arrears etc.

2) Entry of the bills on the E-Bills system by the designated person in the DDO office,

3) Sending the bills to the concerned Treasury Office both through the E-Bills system and also the hard copy⁵,

4) Removing objections from the bills sent back by the Treasury office (In case Treasury raises objections on bills submitted by DDO),

5) Monitoring the payment made to respective payee⁶ and

6) Updating the accounts maintained at DDO level

All the above-mentioned processes related to payment management at DDO level are processed through the **E-Bills application**. The below section provides detailed systematic processes which need to be followed for managing such payments.

Login into the E-Bills application for raising online bills.

6.3. Types of Bills

In the table below, details on various types of bills is presented. Primarily there are normal, advance, salary and arrear related bills. Original sub vouchers for contingent bills are retained at DDO office, which are later subjected to audit. Sanction, as the case may be, along with bill is submitted at the Treasury Office for bill verification and passing.

Table 10: Types of Bills

S/N	Type of Bill	Details
1	Normal Bills	<p>These are bills mainly for office expenses, materials and supplies, maintenance, motor bills, telephone bills, etc.</p> <ul style="list-style-type: none"> • In E-Bills, these bills are raised under HPTR-5 (TA/MR/Othr). • Refer GoHP Treasury Rules 183-195 for details on contingent charges bills <p>GPF advance and withdrawals: GPF advance and withdrawal is approved at the DDO level. Order issued by DDO/Controlling officer as the case may be, GPF advance settlement form, Annual GPF statement and physical GPF advance form is required. These bills are raised under HPTR-4.</p>
2	Advance Bills ⁷	<p>These include employee advances such as travel advance, medical advance, House Building Advance (HBA), LTA, etc.</p> <ul style="list-style-type: none"> • In E-Bills, these bills are raised under HPTR-5 (TA/MR/Othr). • Medical Advances: Approval from Head of the Office (HoO) is required before raising such bills in the system. Based on the budget received from the HoD, medical advances are raised in the system. Refer to GoHP Treasury Rule 179 for details. • HBA: Approval from Finance Department is required before creating HBA advances bill in the system. DDO sanction, HoD sanction letter and AG allotted

⁵ Original sub vouchers for contingent bills are retained at DDO for audit purpose. Hard copy of the HPTR forms is submitted at Treasury office

⁶ This is done by checking with banks (no system involved)

⁷ Adjustment entry in system is required in case of Advance Bills (such as travel advance)

S/N	Type of Bill	Details
		<p>account number copy is required. Refer to GoHP Treasury Rules 214-217</p> <ul style="list-style-type: none"> • Travel Advance: Office order issued by DDO, tour diary approved by controlling officer and a physical (HPTR 7) form is submitted at the DDO office. In system these bills are raised under HPTR-5. Refer GoHP Treasury Rules 171-178 for details.
3	Employee Claims	<p>These include medical reimbursements, LTC, accidental insurance, etc.</p> <ul style="list-style-type: none"> • Medical Reimbursement (MRs): For medical claims a physical form (HPTR-6) signed by the medical officer, copy of doctor prescription, and original cash memo/receipt of medical expenditure is required. In system, this is recorded under HPTR-5. Refer GoHP Treasury Rules 179-180 for details. • Accidental Insurance: The Company, with whom the insurance is held, settles accidental Insurance. • For LTC physical form HPTR 7, office order issued by DDO with sanctioned leave and supporting documents for travel expenses are required. Refer GoHP Treasury Rules 170 for details.
4	Superannuation Bills	<p>Typical examples of this include retirement gratuity, ex-gratia, commutation amount, leave encashment, GIS, GPF, etc. For GPF sanction, HPTR-4 (GPF) form is used.</p> <ul style="list-style-type: none"> • Group Insurance Scheme (GIS): DDO office is fully authorized for approval of such bills. On retirement, DDO calculates the GIS contribution and payout based on the service records of the employee. These bills are raised as HPTR-5 in system. Refer to GoHP Treasury Rule number 274 for details on payment of GIS to employees and Rule number 275 for details on payment of GIS to nominees (in case of employee death). • In case of ex-gratia, the DDO sends the request to Finance Department (FD). Finance Department then calculates the amount and sends the approval to the DDO by post for which bills are raised in the system. • Gratuity: Gratuity authority comes from AG office to DDO. Then DDO submits the bill to Treasury with the original authority and office order of the DDO. Refer to GoHP Treasury Rule number 262. • Commutation: DDO sends pension case to AG. Then AG sends authority to DTO with one copy to employee and one to DDO. After this the bill is created at DTO level. • Leave Encashment: DDO is fully competent for approving such bills. • GPF bills: Final GPF withdrawal is processed based on sanction from the AG office. The AG produces three copies of the sanction: one for employee, one for DDO and one for TO/DTO office. Refer GoHP Treasury Rules 145 for details.
5	Salary related bills	<p>DDO is fully competent for initiating these bills in system. These are bills for Dearness Allowance (DA) and Salary Arrears/Previous Salary. For recording these bills, HPTR-2 form is used.</p>

Presented below is the detailed process to raise various bills online in E-Bills application.

6.4. Manual Step 1: Expense claim form filling and submission of bills by the employee/vendor

The process starts at DDO level with:

- **Receipt of expense claims from employees:** Employee submits the claim to DDO with necessary supporting documents.
- **Receipt of bills from vendors:** For bills related to office expenses (electricity, telephone, material supplies or provision of any other services etc.), vendor sends the supporting bill/invoice to the DDO office for payment.

• **GPF, DA, and salary arrear related bills:**

- Employee submits the filled GPF form along with supporting documents to the DDO.
- After issue of order from the Finance Department Government of HP, processing of DA arrears is initiated in the system.
- Salary arrears are processed for cases such as pay increment, promotion with retrospective effect etc.

For details, please refer the table above.

Note: DDO may authorize officers serving under him to sign bills on behalf of him. **Refer to GoHP Treasury Rule number 8.**

Refer to **GoHP Treasury Rule number 88** for general instructions regarding preparation and form of bills.

6.5. Step 2: Vendor/Payee registration

In case the vendor/payee is not registered in the system, DDO needs to register the payee in the system. The menu to register the vendor/payee is:

E-Bills → DDO Menu → Register Other Payee

Follow the above-mentioned path to register a payee (employee, pensioner, and vendor) for the first time in the system. Once the payee is registered, it can be used subsequently, while creating bills in the system. Refer to the screenshot below for details.

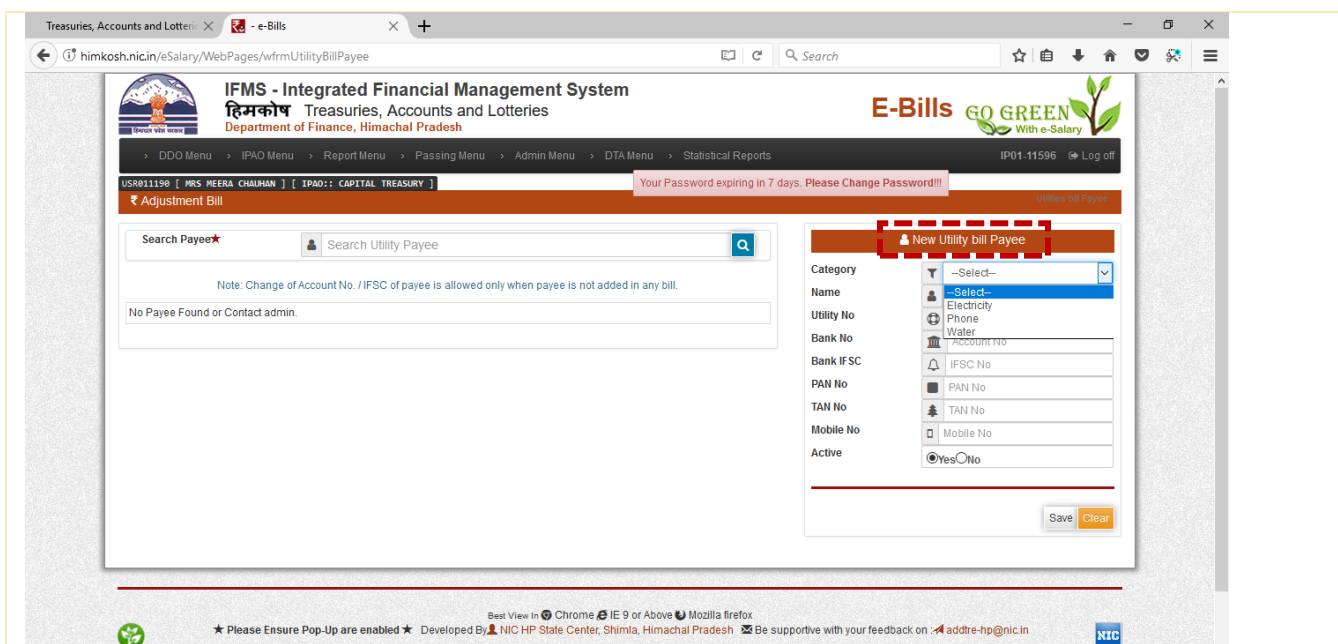
The screenshot shows the 'Register Other Payee' page in the IFMS system. It features a search bar at the top, a table of existing payees, and a form to add a new payee. The table lists payees with columns for No, ID, Name, Account Number, PAN, TIN, Adhar ID, and Mobile Number. The 'Insert New Payee' form includes fields for Payee Code, Treasury, DDO Code, Payee Name, Address, Mob No., Acc. No., IFSC Code, PAN No, TIN No, and Aadhar No. There are 'Save' and 'Clear' buttons at the bottom of the form.

Key Field Description	Field	Description
*Star marked fields are mandatory	Category	Select the category of bill from the dropdown box (e.g. electricity, telephone etc.)
	Name	Name of the bill payee
	Utility No.	Refers to the bill no. mentioned on the bill
	Bank Details	Bank account no. of the payee, IFSC
	PAN No.	PAN no. of the bill payee
	TAN No.	TAN no. of the bill payee
	Mobile No.	Mobile no. of the bill payee
	Active	Whether the current payee is active or not

Other menus for registering Utility bill payees such as for electricity, phone, and water are “**Register Util Payee**” and “**New Register Util Payee**”.

Note: Currently DDOs are primarily using “**Register Other Payee**” option.

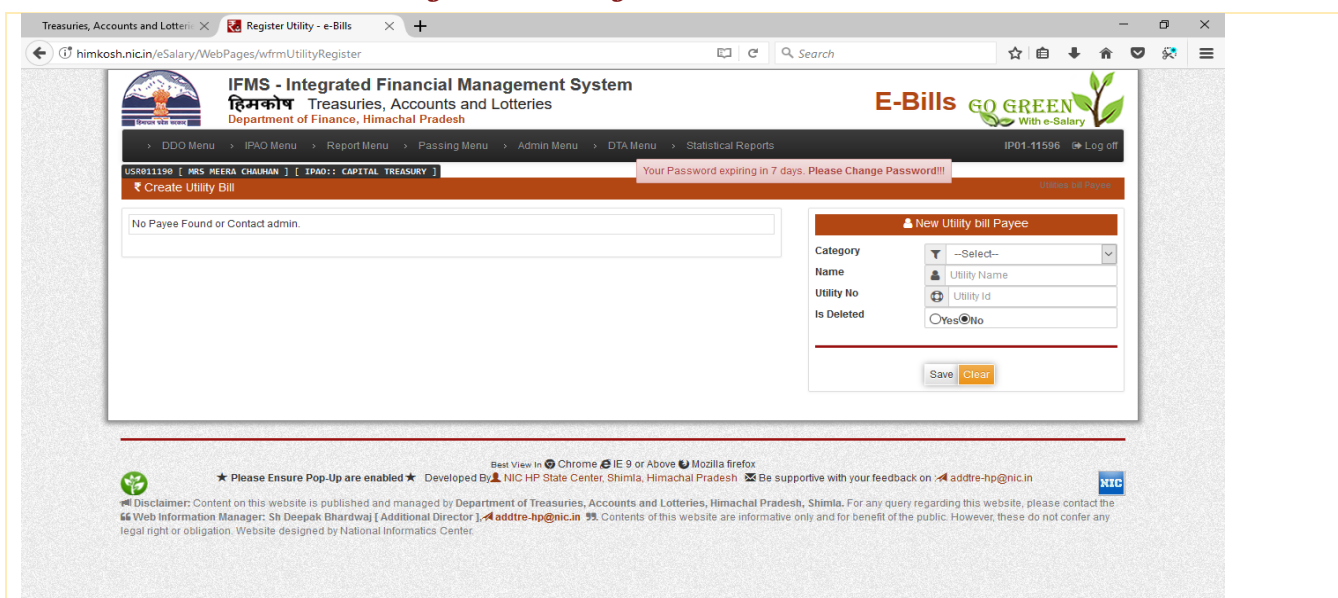
E-Bills->DDO Menu->Register Util Payee



Key Field Description

Field	Description
Category	Select the category of bill from the dropdown box (e.g. electricity, telephone, water (IPH), etc.)
Name	Name of the bill payee
Utility No.	Refers to the bill no. mentioned on the bill
Bank Details	Bank account no. of the payee, IFSC
PAN No.	PAN no. of the bill payee
TAN No.	TAN no. of the bill payee
Mobile No.	Mobile no. of the bill payee
Active	Whether the current payee is active or not

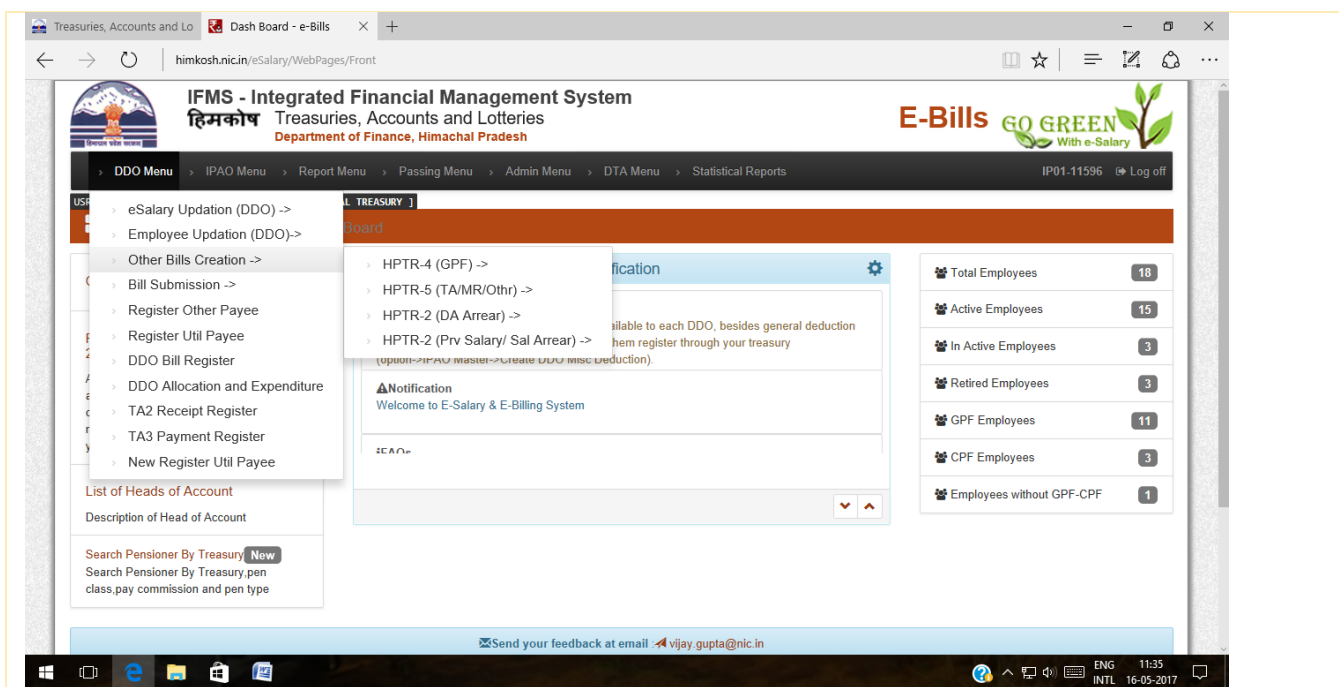
E-Bills->DDO Menu->New Register Util Payee



Key Field Description	NA
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6.6. Step 3: Bill entry into the E-Bills system

For bill entry in the E-Bills system, go to “**Other Bills Creation**” menu and select the applicable form. As can be seen from the screenshot below, there are four forms viz. HPTR-4, HPTR-5, HPTR-2 (DA Arrear) and HPTR-2 (Prev Salary/ Sal Arrear) in the system.



Key Field Description	NA
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Let us look at these forms one by one.

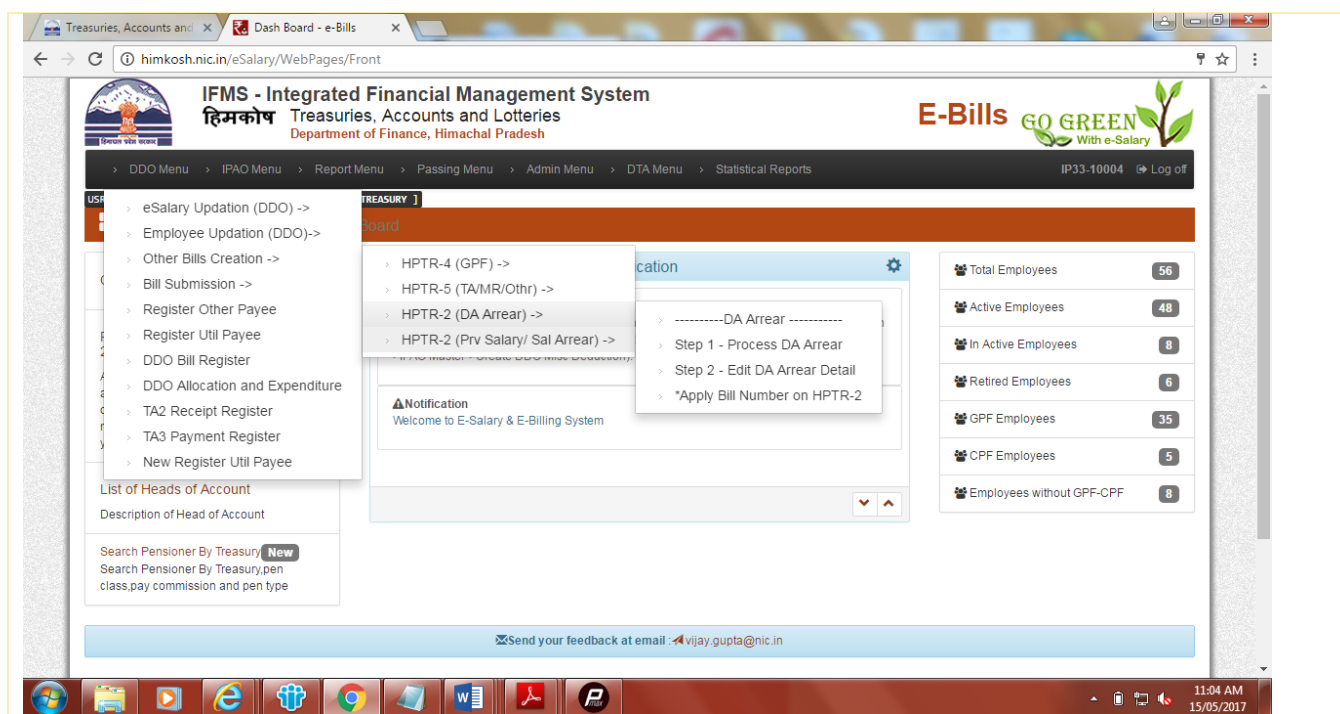
6.6.1. Dearness Allowance (DA) arrear bill (HPTR-2)

After announcement of DA by the Government, the processing of DA arrears is done by the DDOs. The DA arrears are applied by raising the HPTR-2 bills for all the applicable employees. The DA arrears can also be processed for employees in case such allowances were missed for previous months.

6.6.1.1. Process DA Arrears

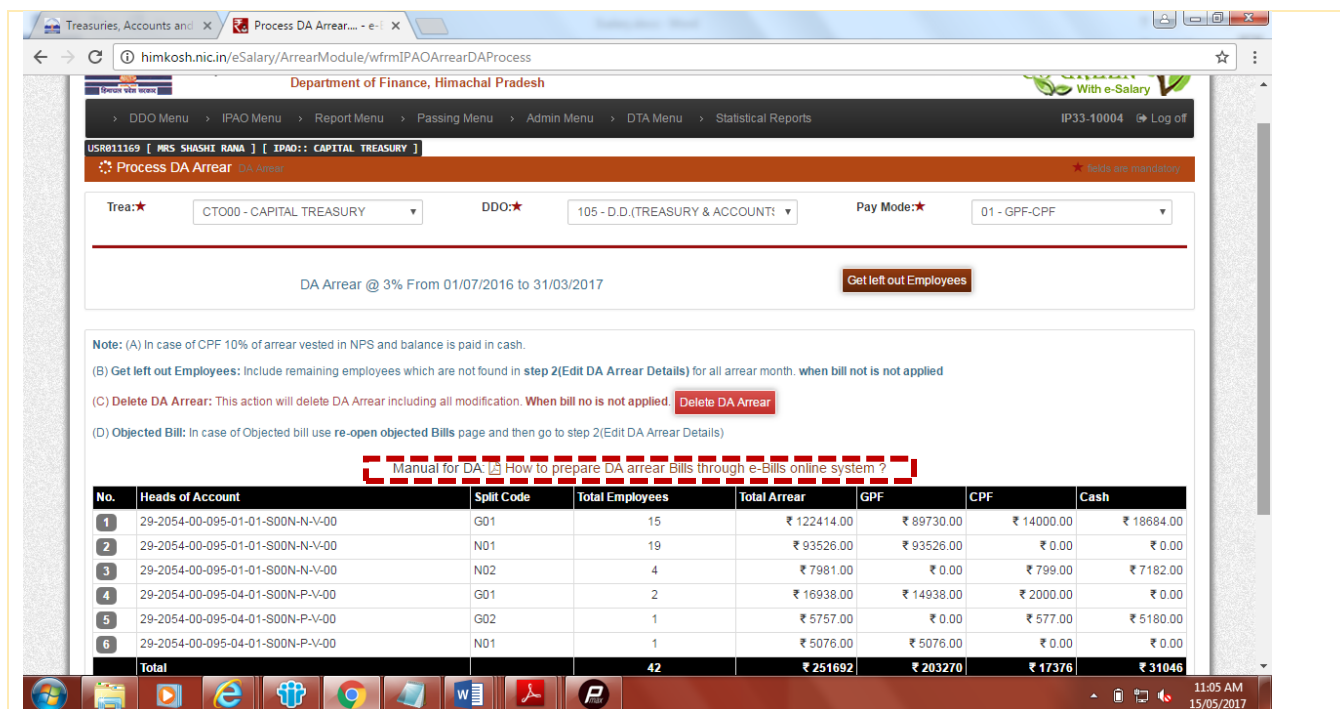
DDO Menu → Other Bills creation → HPTR-2 (DA Arrear) → Step 1- Process DA Arrear

This is the first step to process the DA arrears in system.



Key Field Description NA

Once the screen for processing DA arrears opens, the Dealing Assistant (DA) will process DA arrears of all employees under the DDO, including for those who retired during the period. The screen contains list of employees and their arrear details, which can be edited by the user if required. Deletion of employees from this list can also be done on this screen. The screen contains a button named “**Process**”. After verifying arrear details, the authorized user clicks on the “Process” Button. After clicking the button the following screens opens up.



Key Field Description	Field	Description
	Treasury	Select Treasury name
	DDO code	Select DDO name
	Pay mode	Select the pay mode

The processed DA arrear bills are visible in the list at the **bottom** of the screen as can be seen above. The Dealing Assistant will select the Treasury name and DDO details from the dropdown box and select pay mode as '**01-GPF/CPF**' to see the list of DA arrear bills. DA arrear bills are created separately for gazetted and non-gazetted officers. For both the categories (gazetted and non-gazetted officers), two arrear bills are created: one bill for CPF and other for GPF employee/s. The same is reflected in the "Split Code" as can be seen from the screen above. This classification has been pre-configured in the system.

Note: A manual titled '**How to process DA arrear bills through e-bills online system**' for reference is also available on this page.

Please take note the following points while processing DA Arrears:

- In case of CPF employee/s, 10% of DA is deducted as CPF deduction and only the balance is paid in cash. Calculation of deduction amount is automatic.
- Get left out Employees** button: This option is used to include employee/s, which might have been left out while processing DA arrears. In case, after clicking this button, left out employee/s are found, the bill has to be processed again. **Please note that this step has to be performed before application of bill number.**
- Delete DA Arrear:** This action will delete DA arrear details including all modification/s. This option is usually used in cases where an employee has been transferred to another location and hence his/her DA has to be processed from the new location.
- Objected Bill:** In case of objected bill, user re-opens the objected bills and then goes to menu "**Step 2 - Edit DA Arrear Details**", to edit the arrear details. The status of bills can be seen from the menu "**E-Bills → DDO Menu → DDO Bill Register**". In case the bill is objected, the authorised user has to reopen the bill from "**DDO Menu->Bill Submission ->Reopen Objected Bills**" menu and then resubmit the bill after removing the objections.

The screenshot shows the IFMS interface with the 'DDO Bill Register' menu highlighted. Below the menu, a table displays bill details:

Bill No.	Bill Type	Bill Date	Created By	Status	Gross Amt	Amount
100060	Salary Bills (Non eSalary)	04/10/2017	IP01-11596	Bill Compiled	₹ 54968.00	₹ 0.00
100059	Salary Bills (Non eSalary)	04/10/2017	IP01-11596	Bill Compiled	₹ 7500.00	₹ 6756.00
100058	Salary Bills (Non eSalary)	04/10/2017	IP01-11596	Bill Passed	₹ 9024.00	₹ 0.00
100057	Salary Bills (Non eSalary)	04/10/2017	IP01-11596	Bill Compiled	₹ 6688.00	₹ 6016.00

Key Field Description NA

6.6.1.2. Edit DA Arrears Detail

DDO Menu → Other Bills creation → HPTR-2 (DA Arrear) → Step 2 – Edit DA Arrear detail

The Dealing Assistant will follow the above path to edit the DA arrear detail, if required. This is particularly useful at the time of objection of bill. Also in case the employee is nearing retirement, his/her GPF/CPF

contribution has to be **stopped three months prior to retirement**; Then from edit menu the GPF/CPF deduction has to removed and instead cash has to be added.

User will select details such as employee code, paid month and arrear month. The month wise processed DA arrear of the employee will be visible. The Dealing Assistant will click on **'Edit this DA'** for editing the details in DA arrears.

Key Field Description	Field	Description
	Emp code	Enter employee code
	Paid Month	Enter the paid month of the arrear
	Arrear month	Enter the arrear month

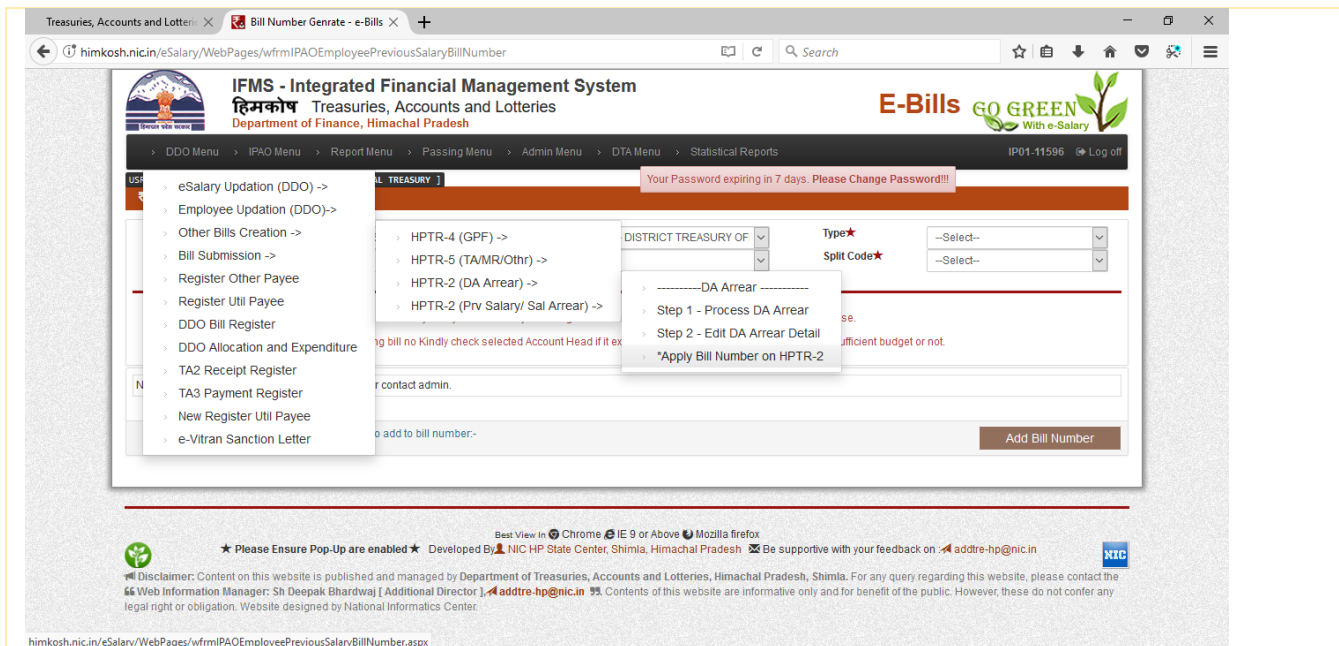
The following screen will open in which the DA can be edited. The DA will be the difference between the **'Drawn'** and **'Due'** DA arrears. In case of CPF nomination, 10% of the DA arrears will be deducted as the CPF deduction as can be seen from the screen below. In case of GPF nomination, no such deduction is made.

Key Field Description	NA
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6.6.1.3. Apply Bill Number on HPTR – 2

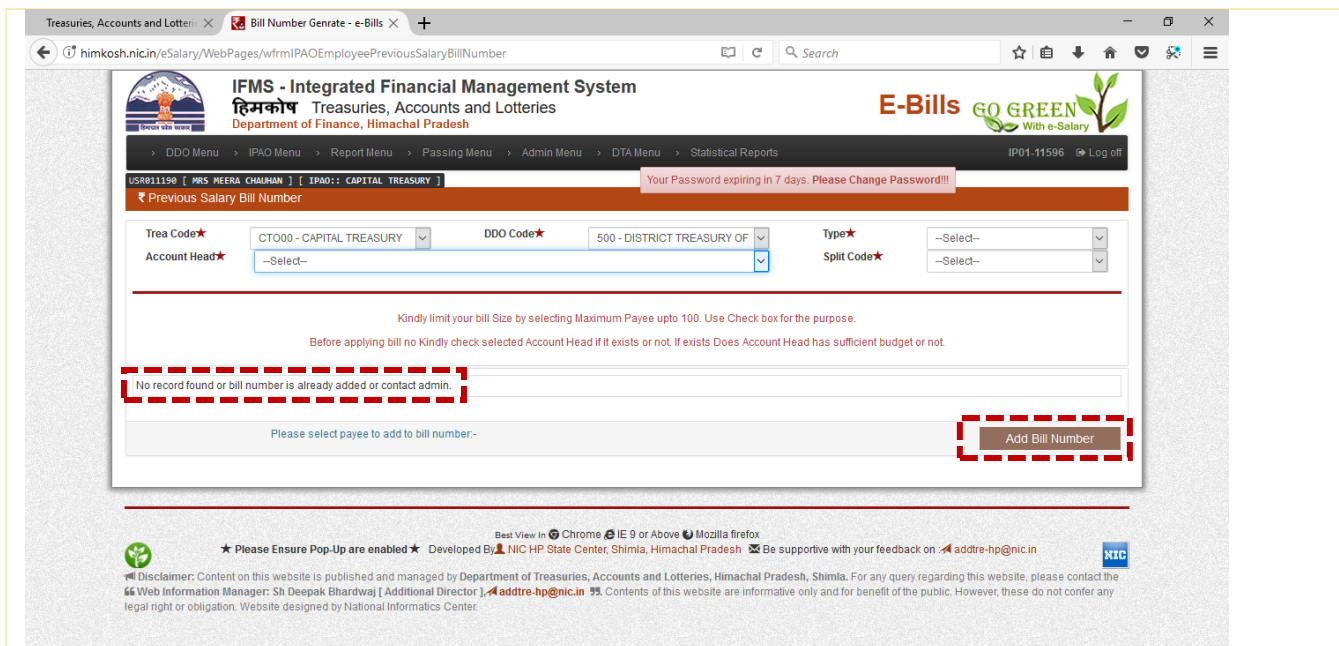
DDO Menu → Other Bills creation → HPTR-2 (DA Arrear) → Apply Bill Number on HPTR-2

Once the above-mentioned bill activity is over, the bill is locked by applying the bill number.



Key Field Description	NA
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HPTR-2 bills created will be visible in the following screen at the bottom. Select a bill and click on “**Add Bill Number**” to lock the bill by applying the bill number. Once the bill number is applied, a message **‘Info-Bill is locked and no further changes is allowed’** will be displayed on screen.



Key Field Description	NA
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6.6.1.4. Send Bill to Treasury

DDO Menu → Bill submission → Send bill to Treasury

The Dealing Assistant at the DDO will follow the above path to send the bill to Treasury. The following screen will open.

No	Bill Number	HOA	Bill Type	Bill Date	Created By	Status	Gross Amt	Amount
1	100064	29-2054-00-097-01-S00N-05-N-V	Normal	13/10/2017	IP01-11596	HPTR-5 Bill Created	₹ 9904.00	₹ 9904.00
2	100063	29-2054-00-097-01-S00N-06-N-V	Normal	11/10/2017	IP01-11596	Bill Passed	₹ 10993.00	₹ 10993.00
3	100062	29-2054-00-097-01-S00N-05-N-V	Normal	11/10/2017	IP01-11596	Bill Passed	₹ 700.00	₹ 700.00
4	100061	29-2054-00-097-01-S00N-05-N-V	Normal	11/10/2017	IP01-11596	Bill Passed	₹ 1410.00	₹ 1410.00
5	100060	29-2054-00-097-01-S00N-01-N-V	Salary Bills (Non eSalary)	04/10/2017	IP01-11596	Bill Compiled	₹ 54968.00	₹ 0.00
6	100059	29-2054-00-097-01-S00N-01-N-V	Salary Bills (Non eSalary)	04/10/2017	IP01-11596	Bill Compiled	₹ 7500.00	₹ 6756.00
7	100058	29-2054-00-097-01-S00N-01-N-V	Salary Bills (Non eSalary)	04/10/2017	IP01-11596	Bill Passed	₹ 9024.00	₹ 0.00
8	100057	29-2054-00-097-01-S00N-01-N-V	Salary Bills (Non eSalary)	04/10/2017	IP01-11596	Bill Compiled	₹ 6688.00	₹ 6016.00

Key Field Description NA

All the bills will be listed on the screen as can be seen from screenshot. Select the proper icon to “Revert” or “Print” or “Send Bill to Treasury”.

Three Button will be available against each bill [Revert | Print | Send Bill to treasury]

No	Bill Number	HOA	Bill Type	Bill Date	Created By	Status	Gross Amt	Amount
1	100036	00-8009-01-101-02-S00N-47-N-V	GPF Bills	01/04/2016	IP01-10782	GPF Bill Created	₹ 100000.00	₹ 100000.00
2	100035	00-8009-01-101-02-S00N-47-N-V	GPF Bills	01/04/2016	IP01-10782	GPF Bill Created	₹ 250000.00	₹ 250000.00

Revert Button Action-> Return for Editing.

Print Button Action -> Take Print out Signed and Physically submit to treasury.

Send Bill to Treasury Button Action-> electronically availability of Bill in Treasury.

Key Field Description	Select Green icon to “Send Bill to Treasury”, Orange icon to “Revert” the bill and Blue icon to “Print” the bill.
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Next is Previous Salary and Salary Arrear bills.

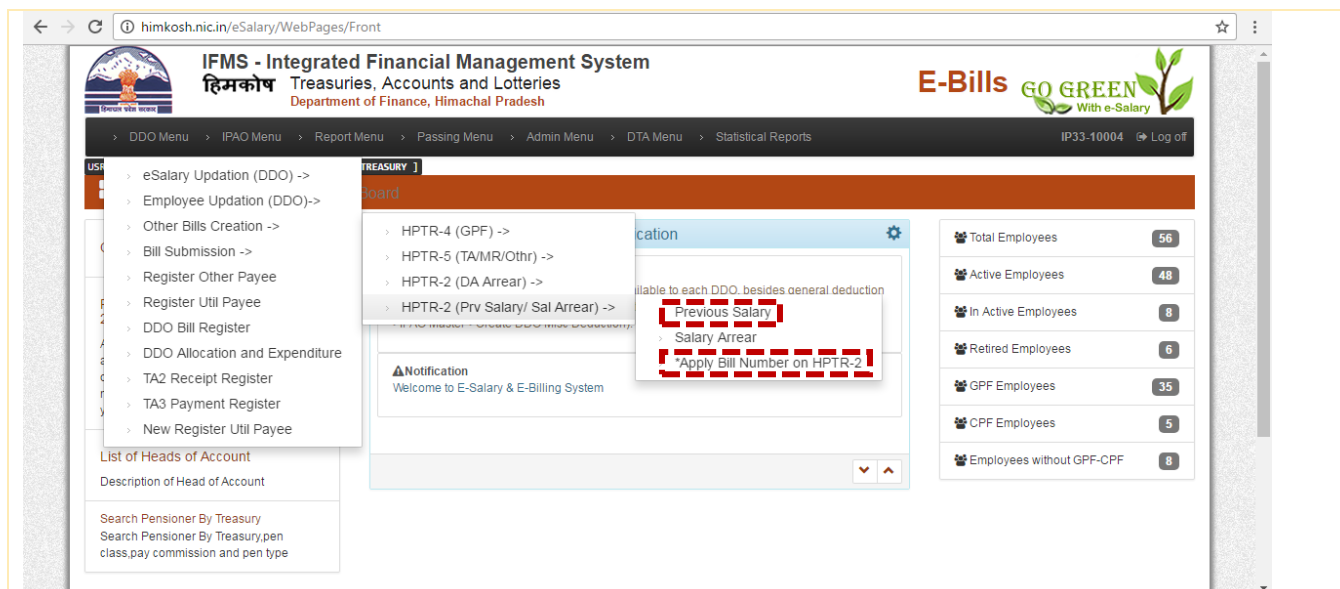
6.6.2. Previous Salary/Salary arrear bill (HPTR-2)

The processing of previous salary and salary arrears is done by the DDOs. The salary arrears will be applied by raising the HPTR-2 bills for all the applicable employees. Salary arrears are processed in case of missed promotional increments, court order/s based on outcome of case/s, fixation case/s, etc. **Refer to GoHP Treasury Rule number 167-169.**

6.6.2.1. Processing 'Previous Salary'

DDO Menu → Other Bills creation → HPTR-2 (Prv Salary/Sal Arrear) → Previous Salary

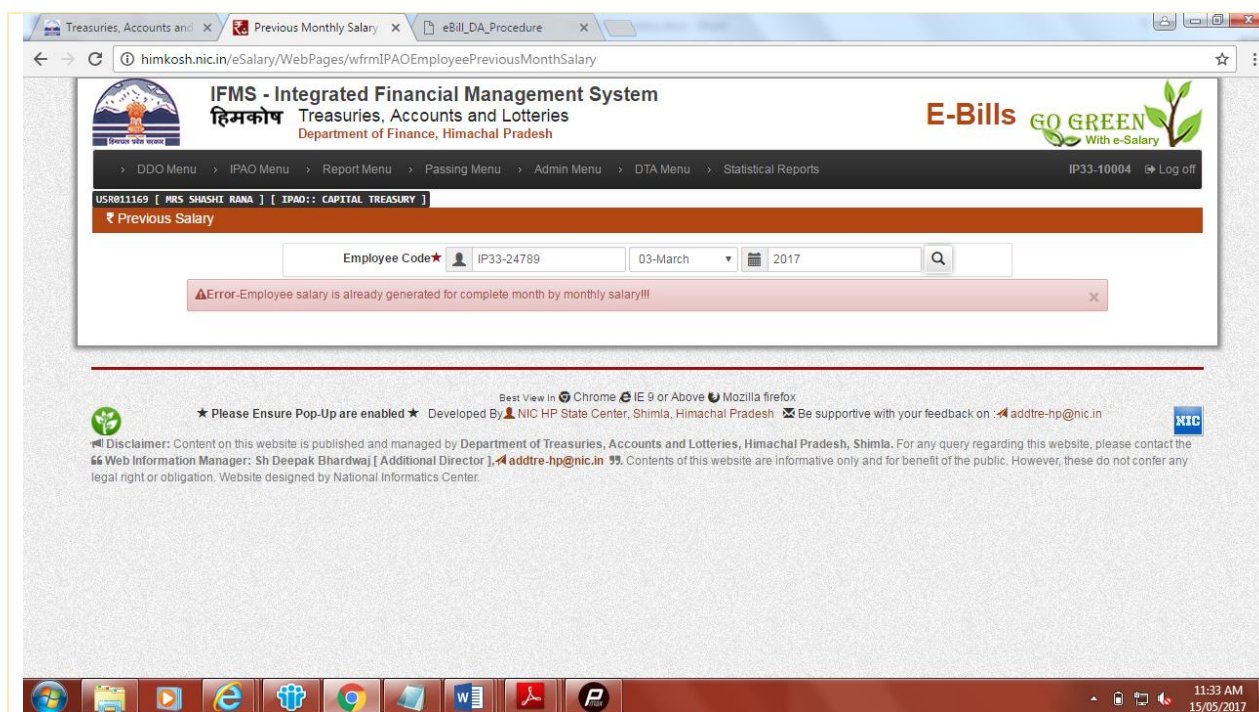
The Dealing Assistant will follow the above path to view the previous salary paid to an employee. In case previous salary is missed for an employee, it can be processed from here. After this, the bill number is applied on HPTR-2, and the bill is submitted to Treasury.



Key Field Description

Step 1: Previous Salary
Step 2: Apply Bill Number on HPTR-2

To find out previous salary the Dealing Assistant will put employee ID in the text box, enter the date, and then click on search. In case the salary has been paid, the below screens will come, else if it is pending the entire salary breakup for that month would populate on the screen, post which previous salary can be processed. Then apply bill number on HPTR-2 and submit the bill to Treasury.

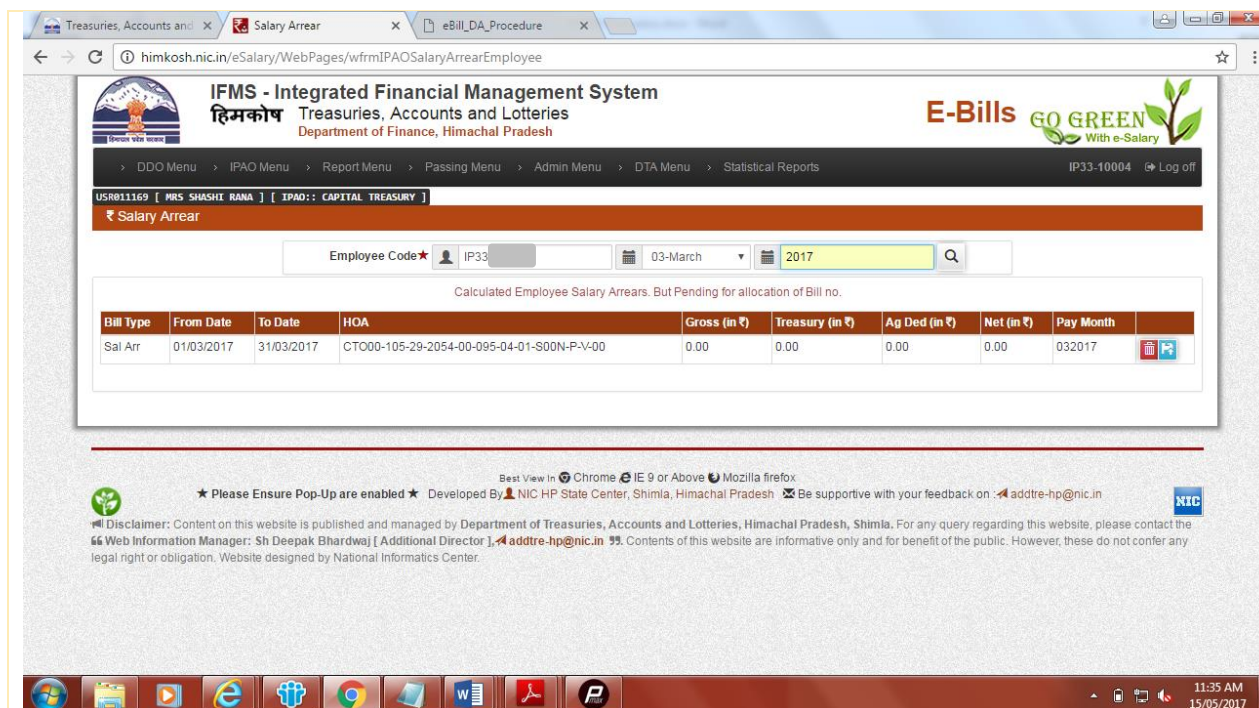


Key Field Description	Field	Description
	Employee code	Enter the applicable employee code

6.6.2.2. Processing 'Salary Arrears'

DDO Menu → Other Bills creation → HPTR-2 (Prv Salary/Sal Arrear) → Salary arrears

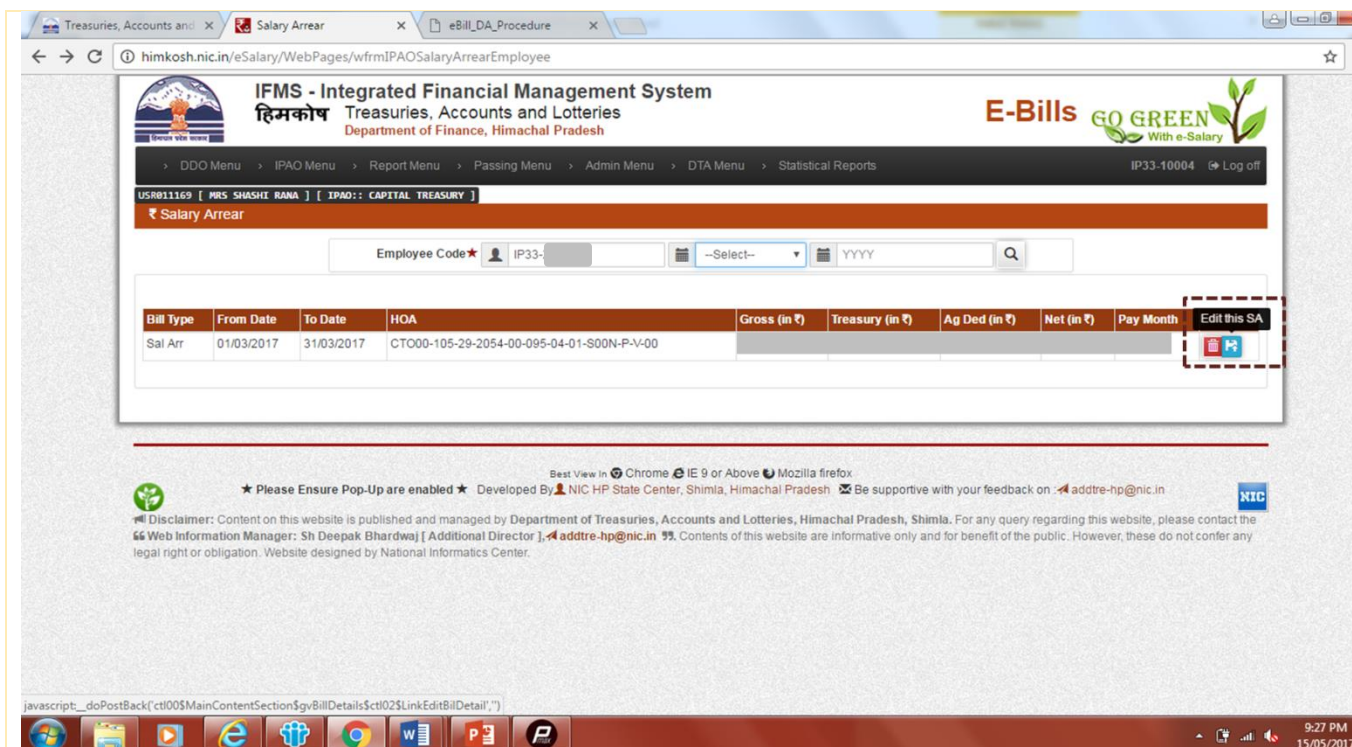
To view the salary arrears for an employee based on increment received, the Dealing Assistant will follow the above path. Once the screen opens, s/he will enter the required details like employee code, month, and year to search Salary Arrear details of an employee. If salary has already been prepared in the system, it will show the status as "Salary already prepared".



Key Field	Field	Description

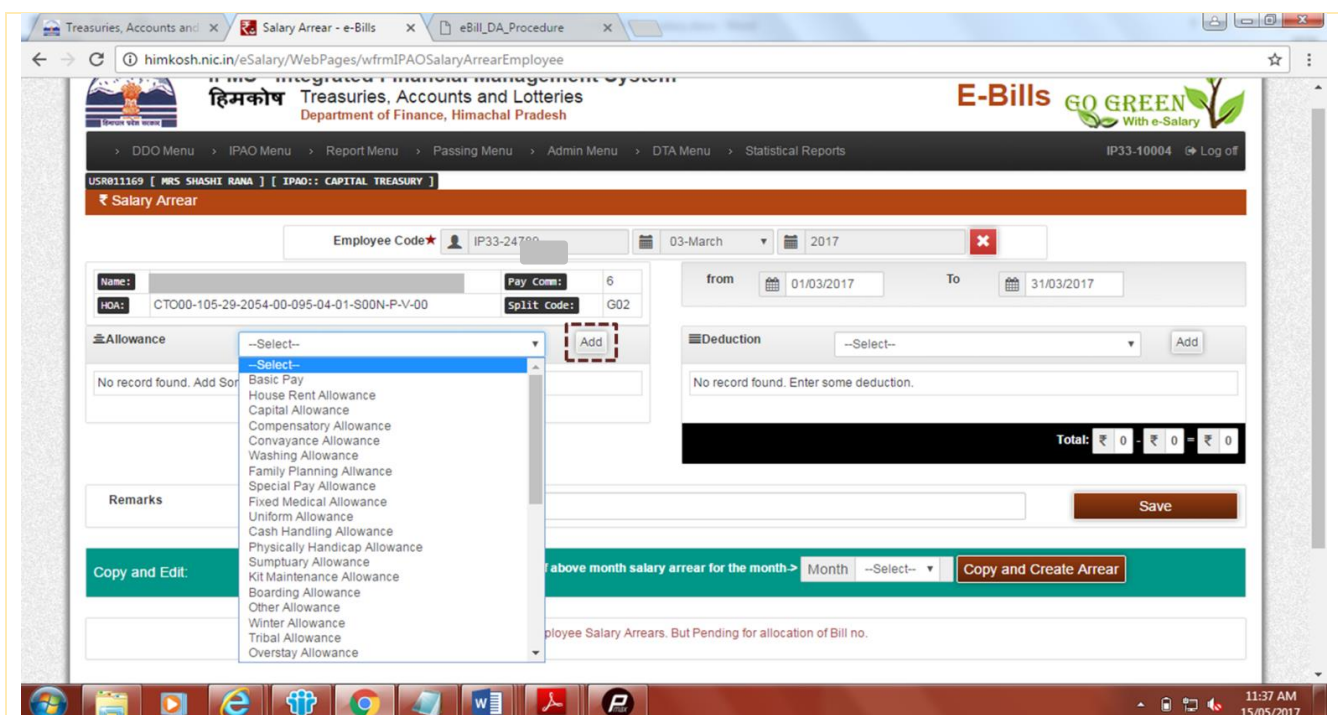
Description	Employee code	Enter the applicable employee code
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To edit salary arrears for an employee the Dealing Assistant will click on **edit** salary arrears as highlighted in the screenshot below.



Key Field Description	Click on the highlighted button to edit/view salary arrear details of an employee.
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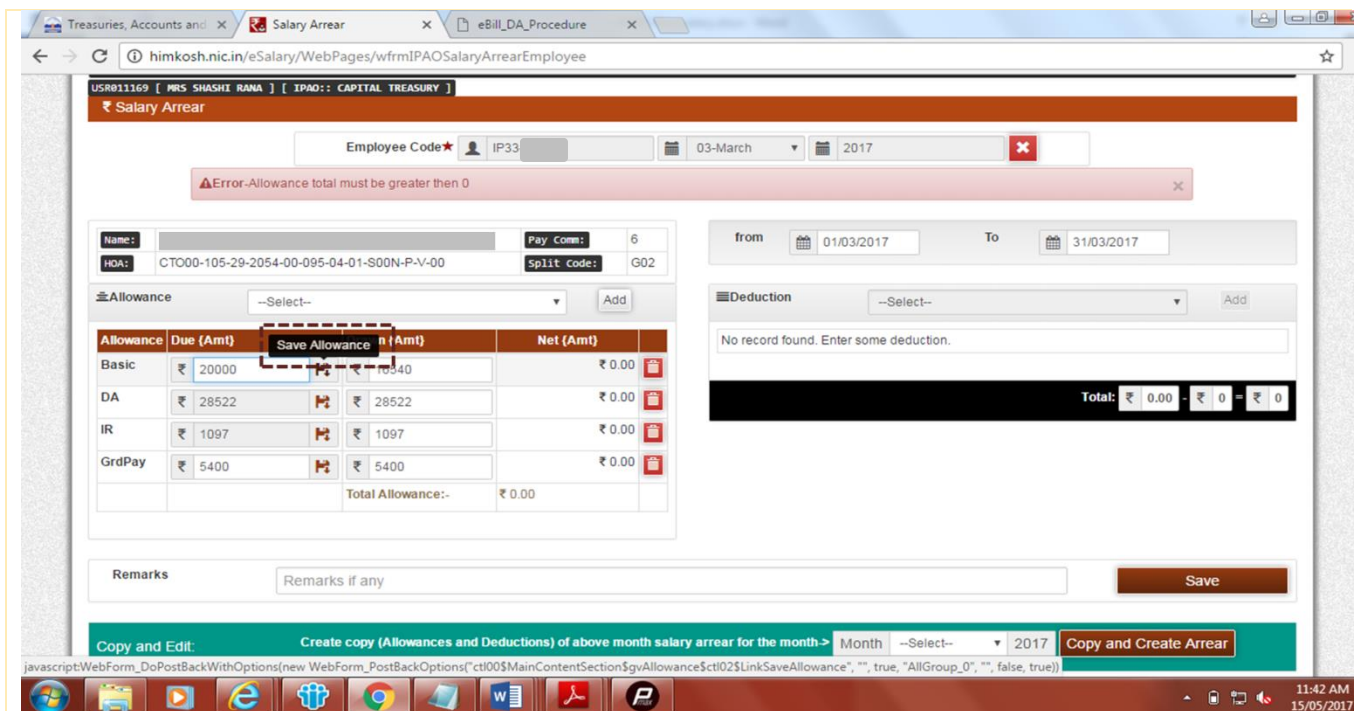
In the following screen, various allowances and deductions for the employee salary can be edited.



Key Field Description	Field	Description
	Allowance	Select allowance/s from various options for arrears.

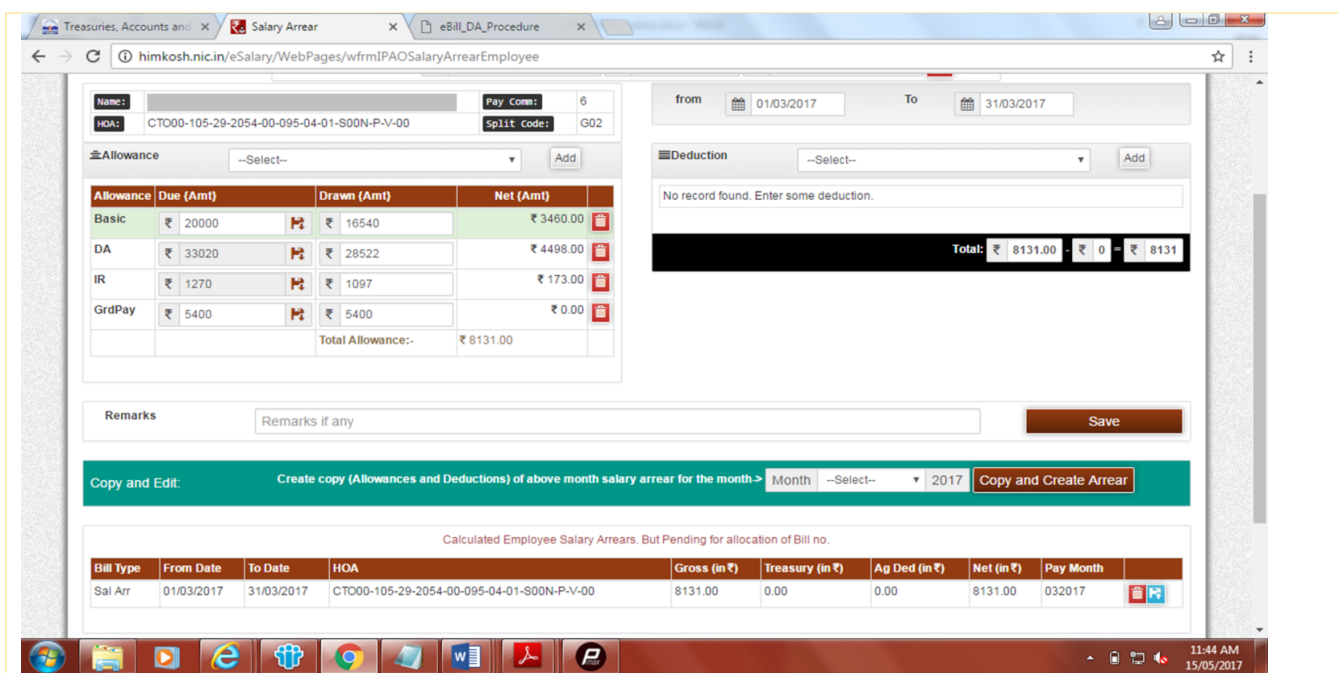
From the dropdown box, the Dealing Assistant will select the different allowance heads for the employee. To add allowances the Dealing Assistant will click on heading such as basic pay, dearness allowance, and interim relief, grade pay under allowance and then click on **'Add'** button.

Once the columns are added, for each allowance 2 (two) columns will be visible **'Drawn amount'** and **'Due amount'**. Appropriate changes can be made in the **'Due amount'** column, once the amount has been entered the Dealing Assistant will click on **'Save Allowance'** button to reflect the changes.



Key Field Description	Field	Description
	Allowance	Select allowance/s from various options

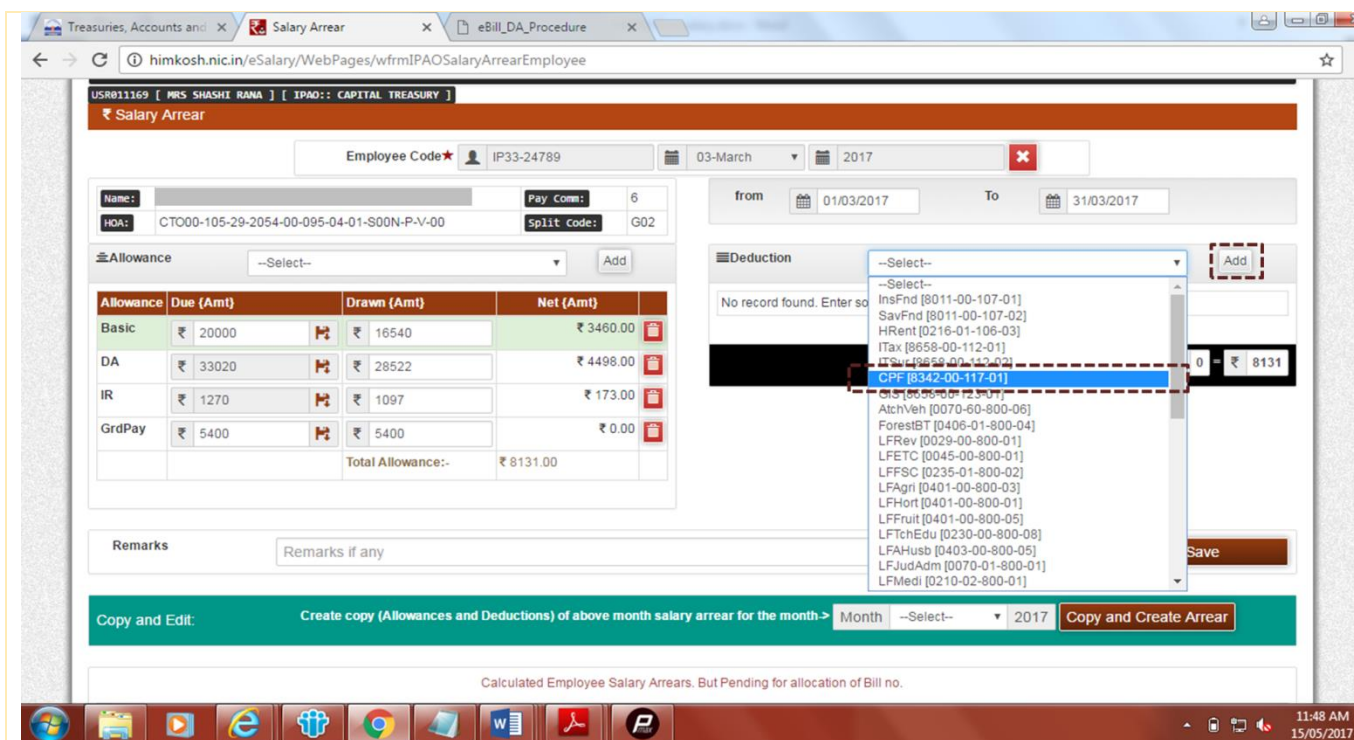
Once changes are made in due amount column and submitted through **'Save'** button, the calculations in net amount column would automatically populate and total allowance will be calculated.



Key Field Description	NA

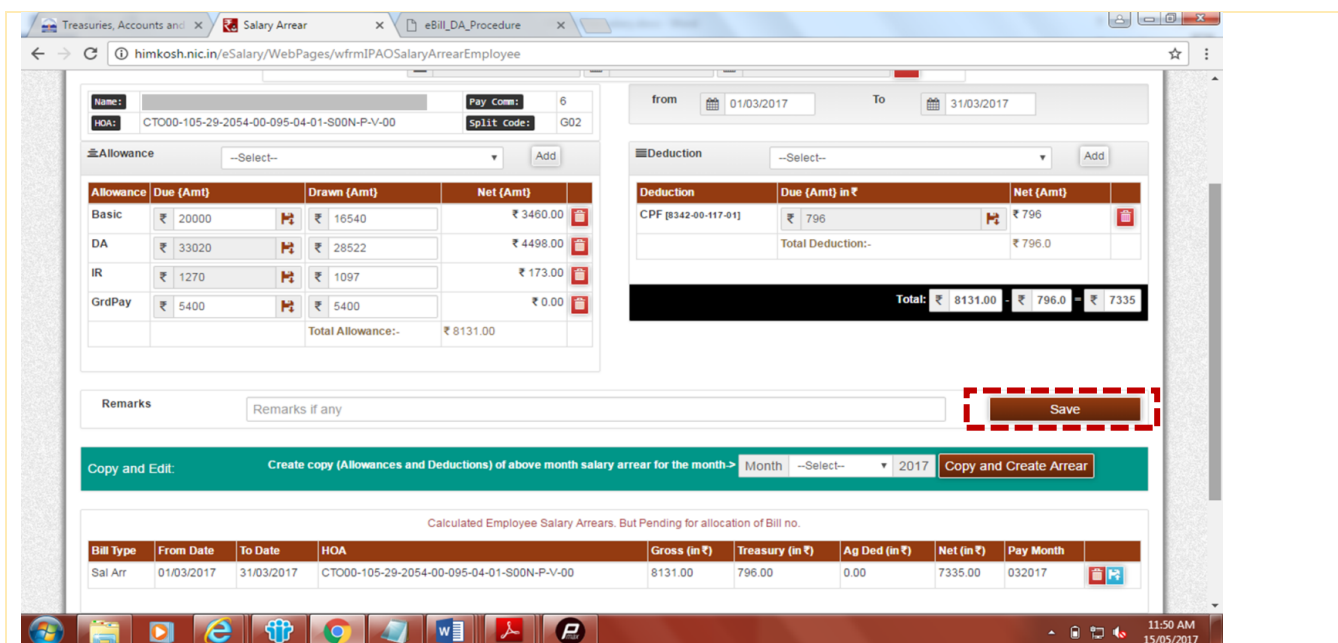
Once the allowances are saved, there could be two scenarios: GPF or CPF/NPS employee.

- 1) If employee has GPF nomination, s/he will get arrears in his/her bank account
- 2) If employee has CPF/NPS nomination, then under deduction column select CPF head and click on “Add” button. Calculation of CPF amount will be automatic.



Key Field Description	Field	Description
	Deduction	Select deduction/s from various options

In case of CPF, a 10% deduction will be made under Basic, DA, and Grade Pay and the remaining amount will be credited to the employee's bank account. The 10% deductions will be made of the amount given in the net amount column. Once the details have been added the Dealing Assistant will click on ‘Save’ to save the details.



Key Field Description	NA
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After the bill is **saved**, bill number has to be applied on the bill.

6.6.2.3. Apply Bill Number on HPTR – 2

DDO Menu → Other Bills creation → HPTR-2 (Prev Salary/Sal Arrear) → Apply Bill No. on HPTR-2

The Dealing Assistant will follow the above path to apply bill number on the created previous salary/salary arrear bill. The Dealing Assistant will enter the details such as Treasury code, DDO code, Type, Account and split code (G01 – Gazetted, G02 Non –Gazetted) to search the created bills.

Once the bills are created, they will be visible on the screen as can be seen below. Now select the bill and click on **“Add Bill Number”** to assign a bill number to the salary arrear bill. After this, the bill can be submitted to the Treasury.

The screenshot displays the IFMS - Integrated Financial Management System interface. The page title is "Previous Salary Bill Number". The form contains the following fields:

- Trea Code★: CT000 - CAPITAL TREASURY
- DDO Code★: 105 - D.D.(TREASURY & ACCO
- Type★: Salary Arrear
- Account Head★: CT000-105-29-2054-00-095-04-01-S00N-P-V-00
- Split Code★: G02

Below the form, a table lists the bill details:

No.	Head of Account	Payee	Account No	Gross (in ₹)	Deduction (in ₹)	Net Amt (in ₹)
1	CT000-105-29-2054-00-095-04-01-S00N-P-V-00	IP33-24789	0427000406685626	₹ 8131.00	₹ 796.00	₹ 7335.00

A red dashed box highlights the "Add Bill Number" button at the bottom right of the table area.

Key Field Description

NA

6.6.2.4. Send Bill to Treasury

DDO Menu → Bill submission → Send bill to Treasury

After application of bill number on HPTR-2, the Dealing Assistant at the DDO will follow the above path to send the bill to Treasury. All the bills will be displayed as shown in the screenshot below. Select the proper icon to **“Revert”** or **“Print”** or **“Send Bill to Treasury”**.

Three Button will be available against each bill [Revert | Print | Send Bill to treasury]

Revert Button Action-> Return for Editing.

Print Button Action -> Take Print out Signed and Physically submit to treasury.

Send Bill to Treasury Button Action-> electronically availability of Bill in Treasury.

Key Field Description	Green icon to “Send Bill to Treasury”, Orange icon to “Revert” the bill and Blue icon to “Print” the bill.
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6.6.3. GPF advance/withdrawal (HPTR-4)

GPF advance and withdrawal is approved at the DDO level. Whereas, final GPF withdrawal is processed based on sanction from the AG office.

Note: DDO will be responsible for deduction of GPF, as the case may be, from the salary of employee by capturing information in e-Salary. Treasury will then ensure the correctness of information based on supporting documents submitted by the DDO.

6.6.3.1. Step 1: GPF form filling and submission by the employee/concerned entity (manual)

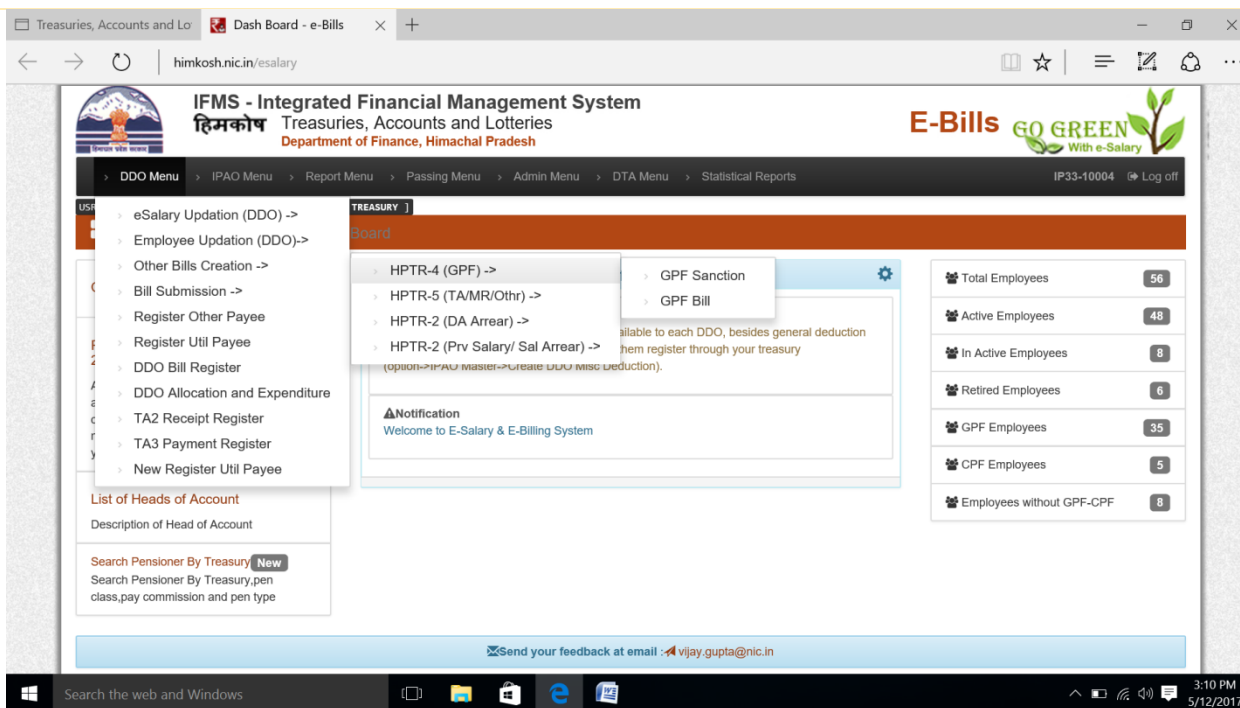
DDO office provides the GPF form to the employee. The employee fills up the form detailing advance/withdrawal amount, EMI details, etc. and also attaches the necessary supporting documents such as GPF Annual Statement with it and submits at the DDO office.

Before a GPF bill is raised, a “**GPF sanction**” has to be created to check eligibility and other details. GPF sanction contains details such as available GPF balance, previous advances/withdrawals, available GPF, GPF amount requested, etc.

6.6.3.2. Step 2: GPF Sanction (Withdrawal/Advance)

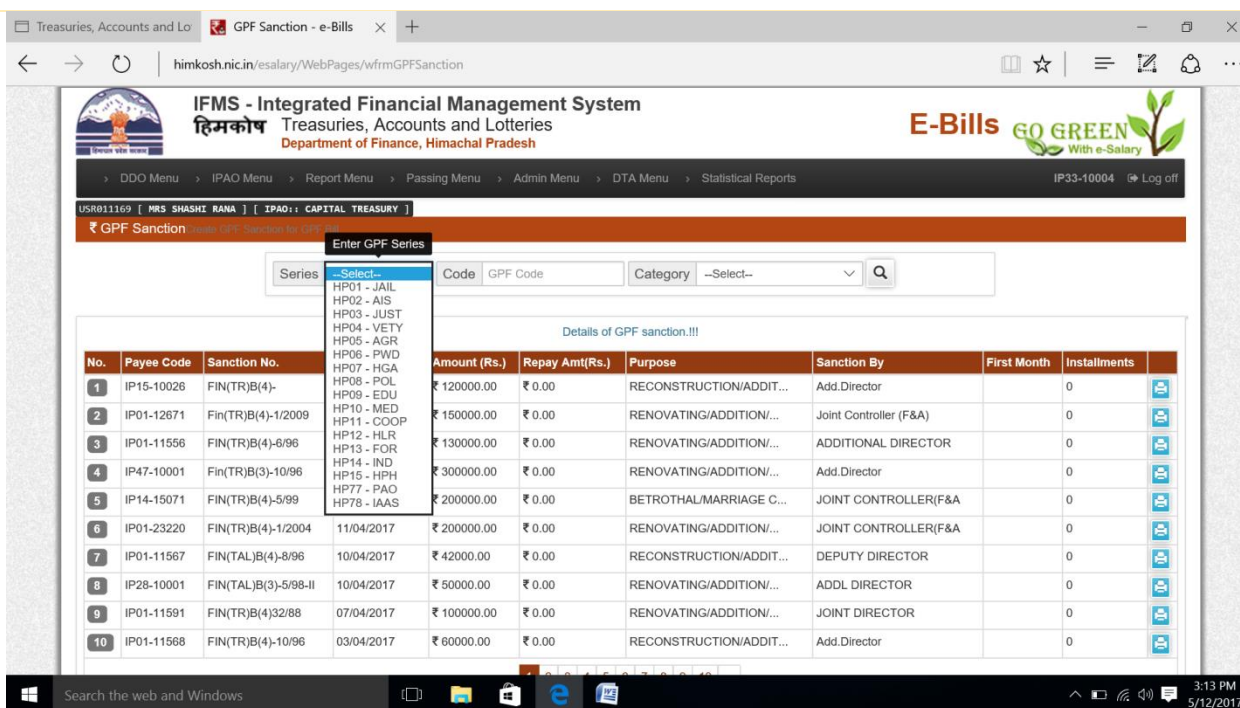
DDO Menu → Other Bill Creation → HPTR-4(GPF) → GPF Sanction

Follow the above path for GPF sanction as per the request for HPTR 4. Refer **GoHP Treasury Rule number 145-148** for details on withdrawal from GPF.



Key Field Description

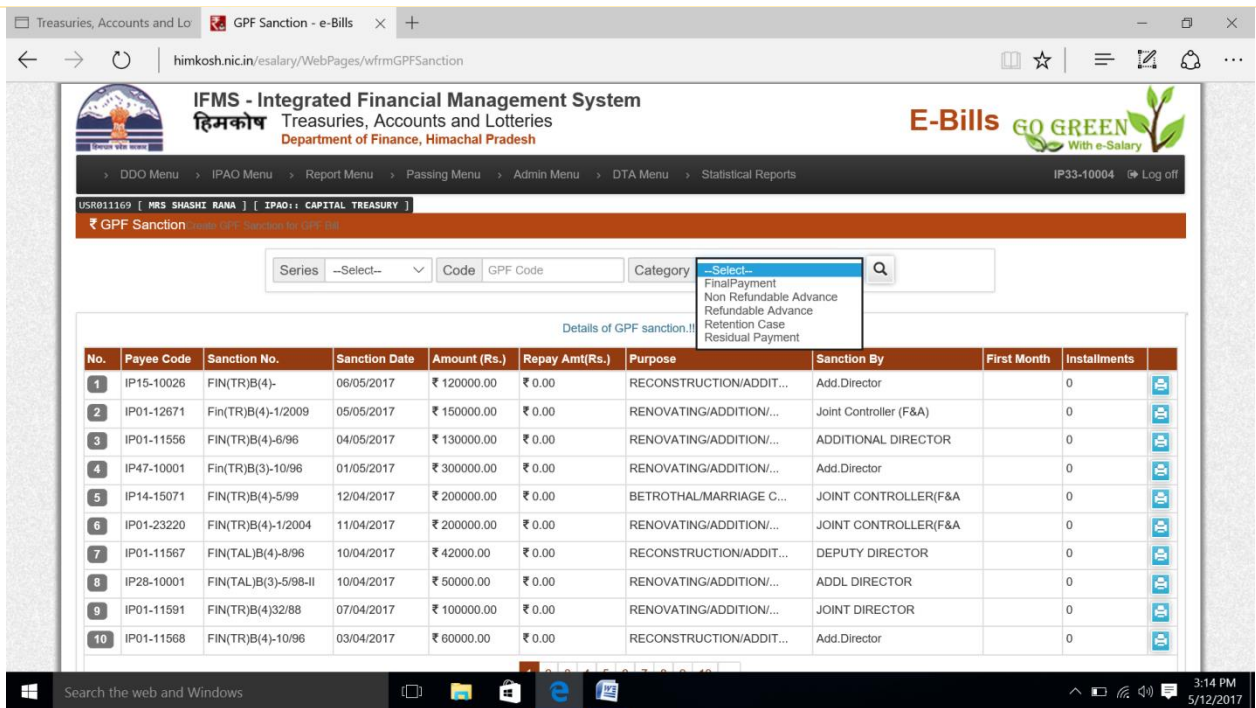
The following screen will open where the DDO will select the applicable GPF series from the dropdown box. The selection category for the GPF states the purpose for which the employee is requesting the GPF.



Key Field Description

Series	Enter the GPF Series
Code	Select GPF Code
Category	Enter category of payment

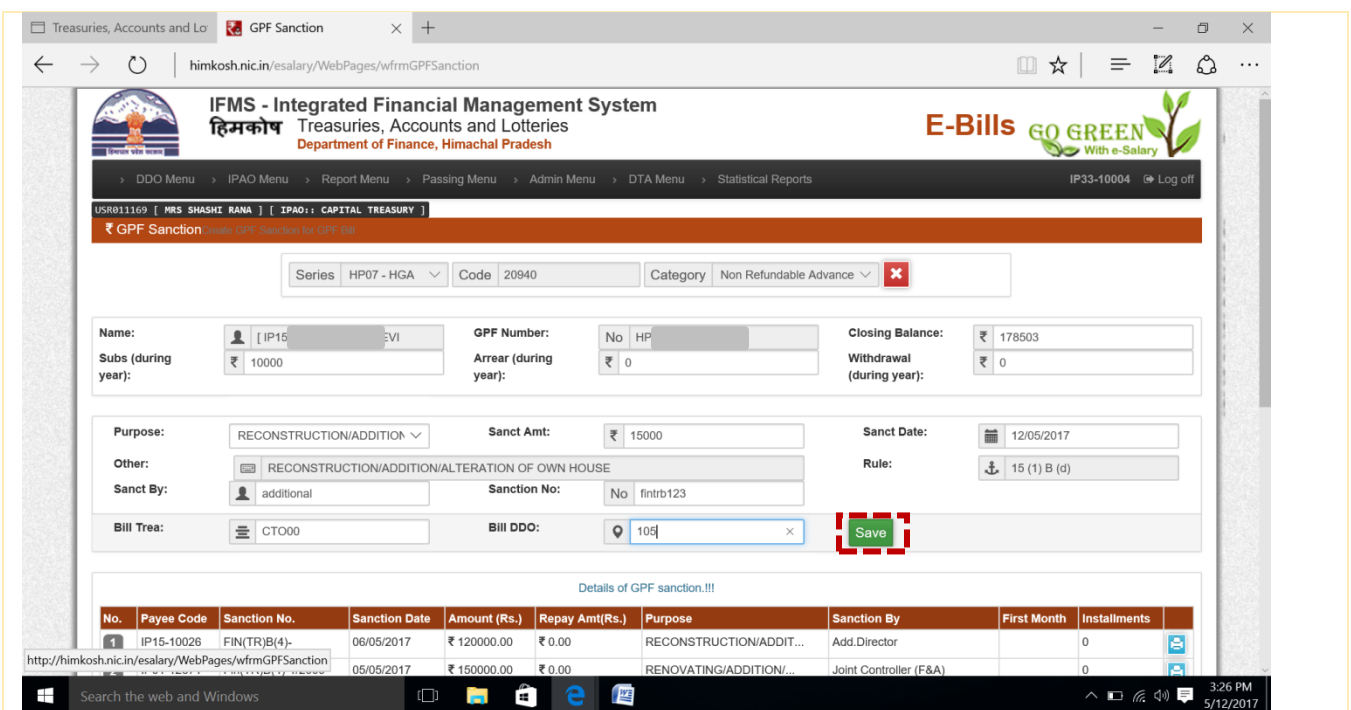
The DDO will also select the category of payment for GPF sanction, which can be 'Final payment', 'Non Refundable Advance', 'Refundable advance', 'Retention case', 'Residual Payment'.



Key Field Description	Series	Enter the GPF Series
	Code	Select GPF Code
	Category	Enter category of payment

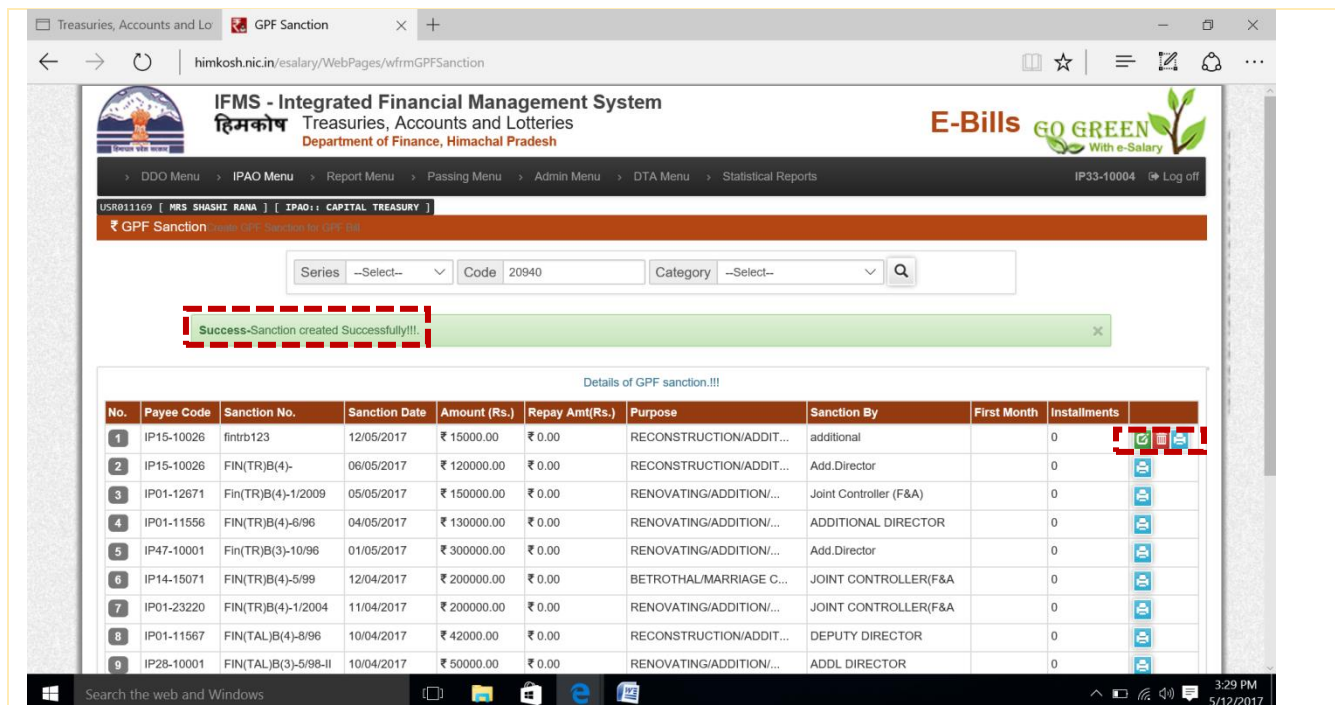
Once the DDO has entered series and category, the code will be auto-populated. The following screen will open displaying the details that are to be entered for GPF sanction. Here the user enters 'Purpose', 'Sanction Amount', 'Sanctioned by', 'Sanction No.' and then clicks on 'Save'.

Note: Here, if the user selects **Category** as "Non Refundable Advance", it will be considered as 'GPF Withdrawal'; in case the user selects **Category** as "Refundable Advance", it will be considered as 'GPF Advance'. GPF advances details have to be updated in the e-Salary module for deduction from the employee monthly salary.



Key Field Description	Purpose	Purpose of the sanction
	Sanct Amout	Sanctioned Amout
	Sanct By	Sanctioned By
	Sanct Date	Sanctioned Date
	Sanction No	Manually entered

Once the GPF details have been filled, the following screen will open displaying the message '**Success: Sanction created successfully**' and the new sanction will be visible on the screen. At this point, the DDO also has the option for editing, deleting, or printing the details. See marked icons in the screen below.



Key Field Description	Series	Select series from the dropdown box
	Code	Select code
	Category	Select category

6.6.3.3. Step 3: GPF Bill

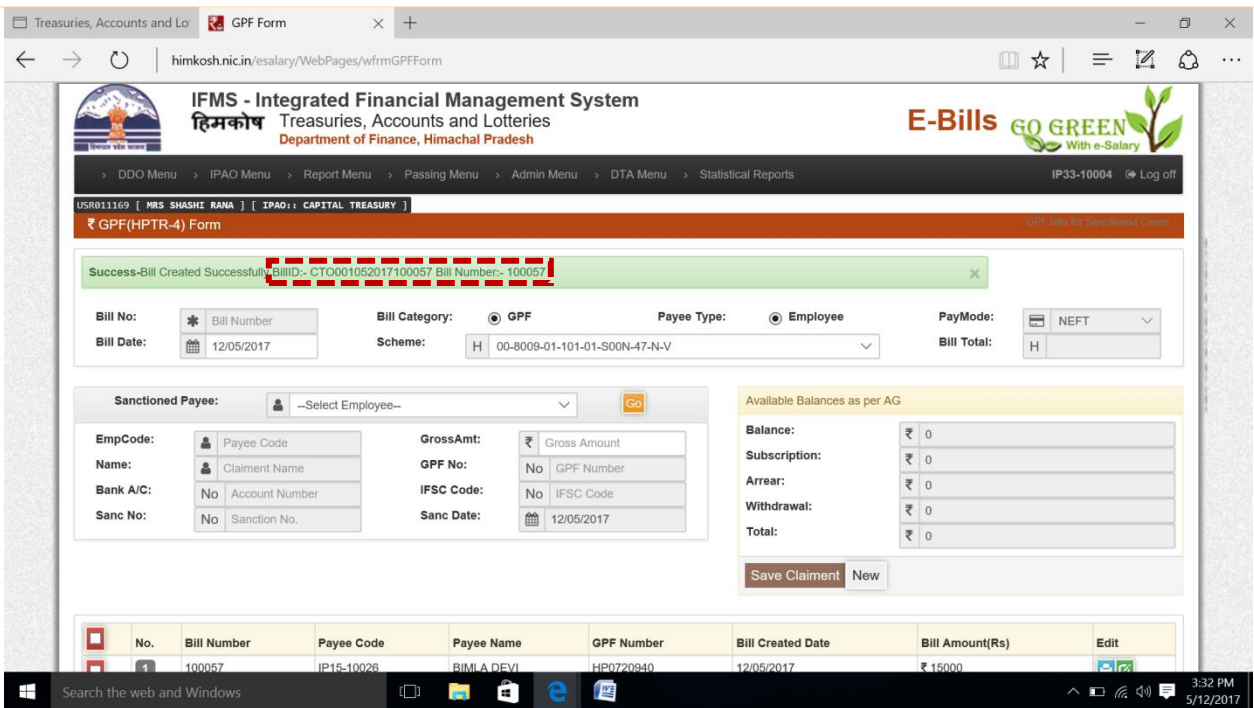
DDO Menu → Other Bill Creation → HPTR-4(GPF) → GPF Bill

Once the sanction has been done, the DDO is required to create a bill, which has to be sent to Treasury for approval. The DDO will follow the above path for creation of 'GPF Bill' and select the "**Sanctioned Payee**" from the dropdown. Sanction details will be automatically populated. Once all the details have been filled user clicks on the '**Save Claimant**' button.

The screenshot shows the IFMS - Integrated Financial Management System interface. The main header includes the Himachal Pradesh Department of Finance logo and the 'E-Bills GO GREEN With e-Salary' banner. The user is logged in as MRS SHASHI RANA. The form is titled '₹ GPF(HPTR-4) Form'. Key fields include: Bill No. (Bill Number), Bill Date (12/05/2017), Bill Category (GPF), Payee Type (Employee), PayMode (NEFT), and Bill Total (15000.00). The Sanctioned Payee section shows details for BIMLA DEVI, including EmpCode, Name, Bank A/C, Sanc No, GrossAmt (₹ 15000.00), GPF No (HP0720940), IFSC Code (UCBA0001825), and Sanc Date (12/05/2017). The Available Balances as per AG section shows: Balance (₹ 178503), Subscription (₹ 10000), Arrear (₹ 0), Withdrawal (₹ 0), and Total (₹ 188503). A 'Save Claimant' button is visible at the bottom right of the form area.

Key Field Description	Field Name	Description
	Balance	This field shows GPF balance as per statement from AG which is updated once a year and shows data till 31 st March of the Financial Year (FY)
	Subscription	GPF deducted from March 31 st till month before
	Arrear	DA Arrear, salary arrear, etc. paid after March 31 st till month before
	Withdrawal	GPF amount withdrawn after March 31 st till now
	Total	Shows sum of balance, subscription, arrear minus withdrawal amount
	GrossAmt	GPF Amount to be withdrawn (Advance/withdrawal)

The following screen will open which will display the details of the GPF bill created along with the ID generated.

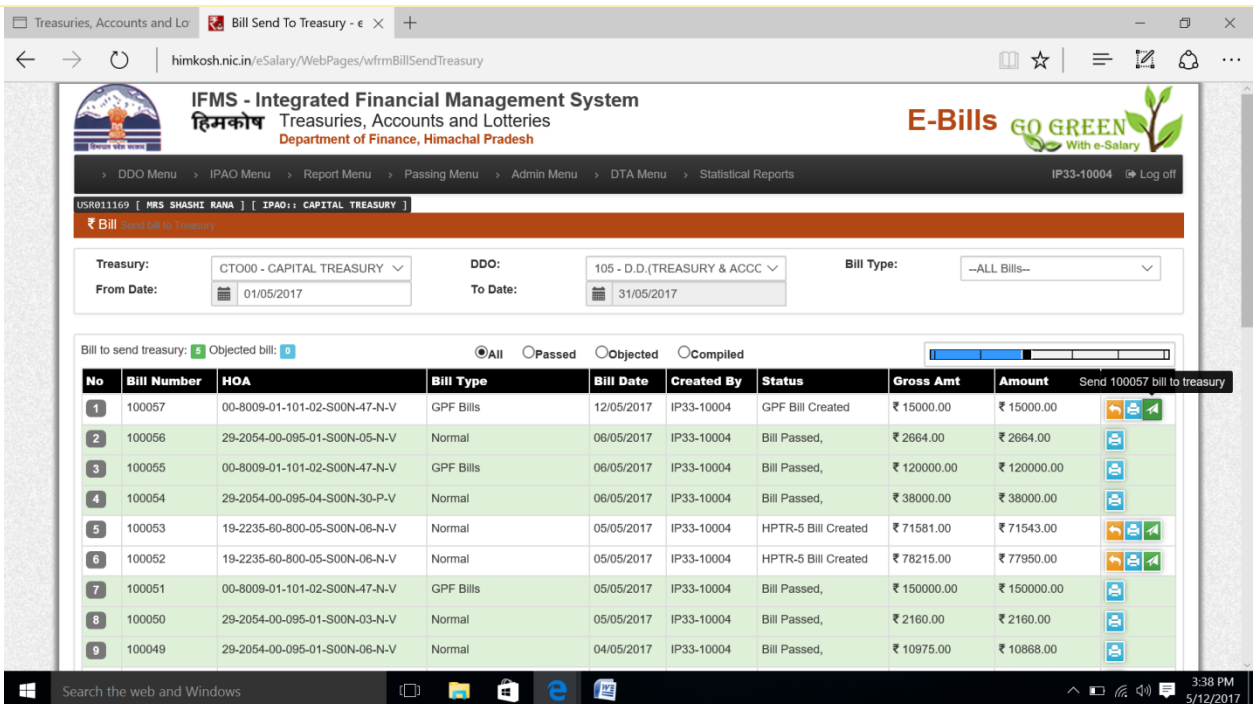


Key Field Description NA

6.6.3.4. Step 4: Send bill to Treasury

DDO Menu → Bill Submission → Send bill to Treasury

Once the Bill ID is generated, the DDO will follow the above path to send the bill to Treasury.



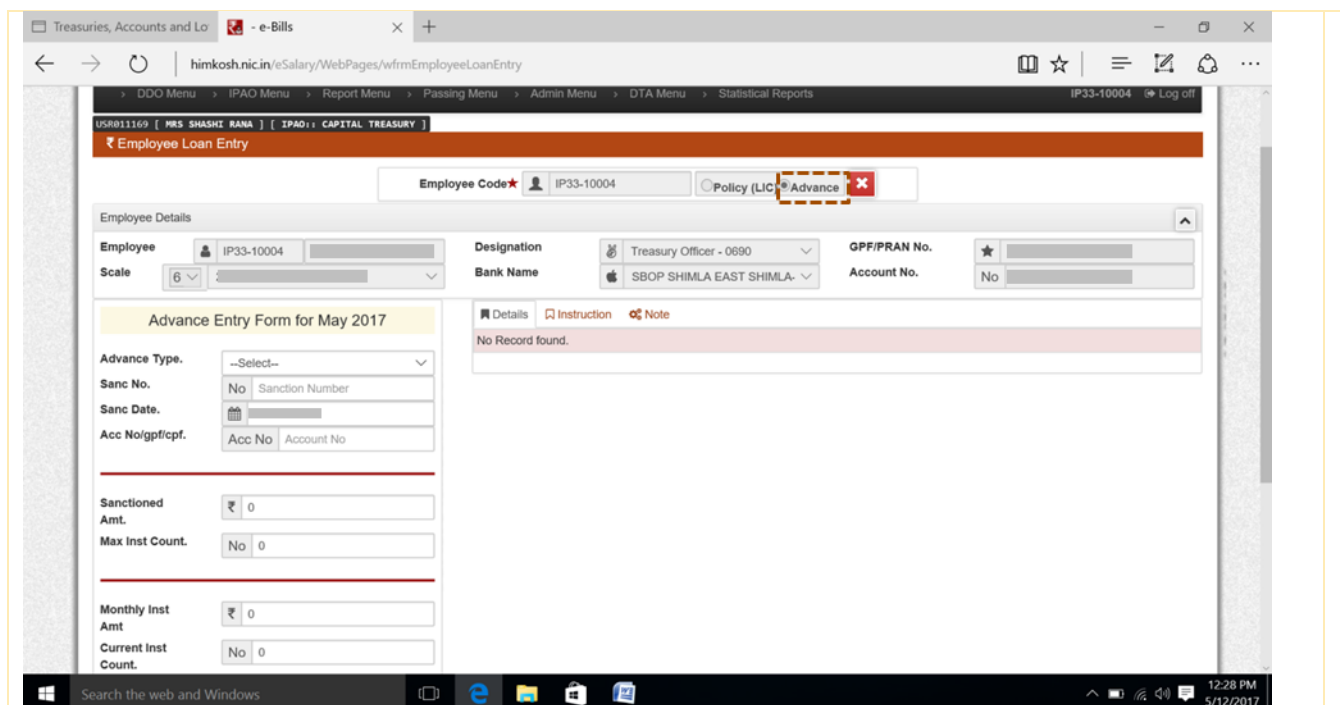
Key Field Description Green icon to “**Send Bill to Treasury**”, Orange icon to “**Revert**” the bill and Blue icon to “**Print**” the bill.

All the bills will be displayed as shown in the screenshot above. Select the proper icon to “**Revert**” or “**Print**” or “**Send Bill to Treasury**”. The status of bills (objected, Passed, Compiled) can also be seen from this screen.

6.6.3.5. Step 5: Adjustment of GPF Advance (e-Salary)

DDO Menu → e-Salary updation → Update Adv/CPS Arr/GPF/Policy detail

To update the GPF advance details the authorized user will follow the above-mentioned path. The following screen will open where the user will enter the employee code and select ‘**Advance**’ and click on the search icon. The following screen will open where the DDO/authorized user will enter details as per the request.



Key Field Description

Advance Type	The type of advance that is requested
Sanction No.	Enter the sanction no. of the advance
Sanction Date	Enter the sanction date of the advance
Acct No/gpf/cpf	Enter the account no for the GPF/CPF
Sanctioned amt	Enter the total sanctioned amount
Max Inst Count	Enter the instalment count in which the advance will be paid back
Monthly Instl amt	<i>Enter the amount of the monthly instalment</i>
Current Inst amt	<i>Instalment amount for the current month</i>
Amount Recovered	<i>The amount recovered till date</i>

The DDO will select the Advance type as ‘**GpfAdv**’ from the dropdown box as per the request letter. The following are the advance types (see screenshot below) which are applicable for advance.

Key Field Description

Advance Type	The type of advance that is requested
Sanction No.	Enter the sanction no. of the advance
Sanction Date	Enter the sanction date of the advance
Acct No/gpf/cpf	Enter the account no for the GPF/CPF
Sanctioned amt	Enter the total sanctioned amount
Max Inst Count	Enter the instalment count in which the advance will be paid back
Monthly Instl amt	<i>Enter the amount of the monthly instalment</i>
Current Inst amt	<i>Instalment amount for the current month</i>
Amount Recovered	<i>The amount recovered till date</i>

Once the Advance type is selected, the DDO will enter the **‘Sanction No’**, **‘Sanction Date’**, and the **‘Account No’** total **‘sanctioned amount’** given as advance; **‘Max.Inst Amount’**. no. of instalments in which it will be paid back and **‘Monthly Inst Amt’** amount of each installments.
For the example in the screen below the DDO enters a sanctioned amount of Rs 200000, with maximum instalments of 20 and with a monthly instalment amount of Rs 10,000.

Key Field Description		
	Advance Type	The type of advance that is requested
	Sanction No.	Enter the sanction no. of the advance
	Sanction Date	Enter the sanction date of the advance
	Acct No/gpf/cpf	Enter the account no for the GPF/CPF
	Sanctioned amt	Enter the total sanctioned amount
	Max Inst Count	Enter the instalment count in which the advance will be paid back
	Monthly Instl amt	Enter the amount of the monthly instalment
	Current Inst amt	Instalment amount for the current month
	Amount Recovered	The amount recovered till date

Once the details have been entered, the instalments will be deducted from the employees account (monthly salary) as an adjustment to the GPF advance issued.

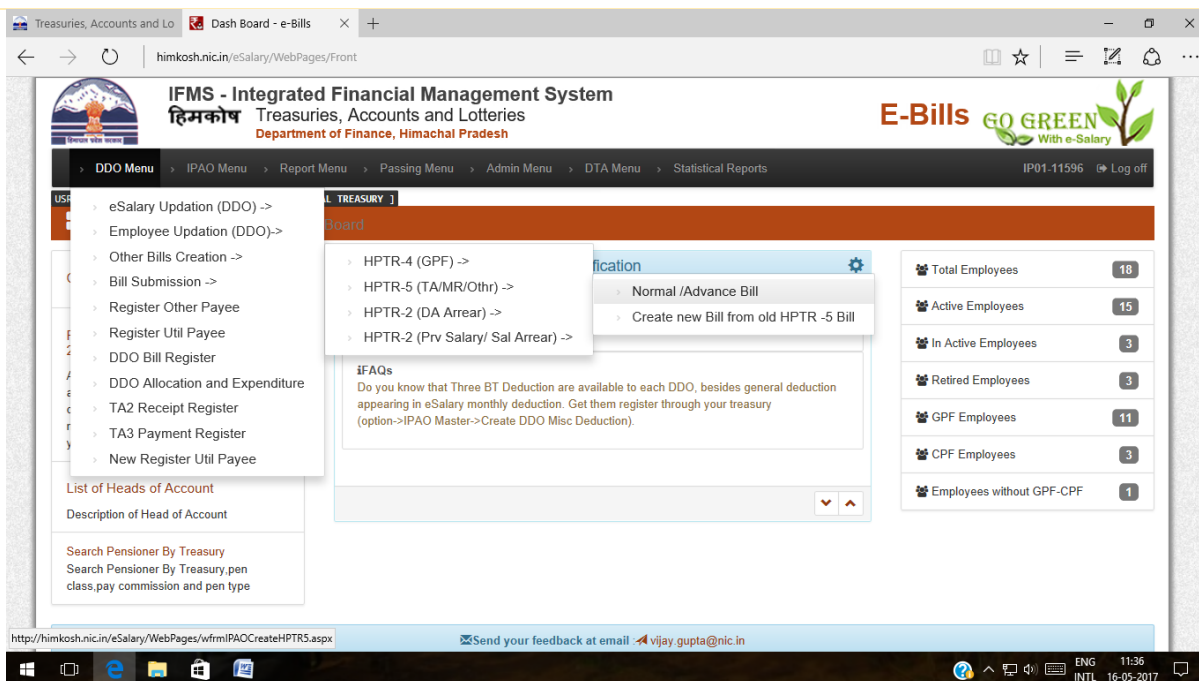
6.6.4. Normal/Advance bills (HPTR-5)

Majority of the bills raised by DDO are under this category. HPTR-5 form is used to raise all types of bills except GPF, DA arrears, previous salary and salary arrears bills. For raising normal or advance bills, follow the below-mentioned path

6.6.4.1. Overview

E-Bills → DDO Menu → Other Bills Creation → HPTR-5 (TA/MR/Other)

- ✚ Bills along with claim forms are submitted at the DDO. DDO can in turn delegate the responsibility of entering the details of the bills in the E-Bills system to the Dealing Assistant.
- ✚ The entity registration process is performed (discussed earlier) to generate a unique code for the entity, which is then used for future bill entries for subsequent payment. The example taken in the steps below is for the electricity bill.



Key Field Description	
	Create new Bill from old HPTR-5 Bill can is used to create a new bill from an already existng bill. The details will be automatically pupulated for the old bill and can be updated as per the new bill. This saves time.

A note on Employee Claims:

Some of the key points to consider while processing employee claims are:

Table 11: A note on Employee claims

S/N	Type of claim	Notes
1	Travelling allowance advance and its adjustment	<ul style="list-style-type: none"> Bill should be presented on H.P.T.R. 5 The Tour Programme should be verified by competent authority Attendance certificate should be presented in case of court evidence Cash memo needs to be presented in case of hotel charges Ticket numbers of train / aero plane / deluxe buses needs to be presented while filing claims The adjustment in case of the TA bills needs to done by attaching the bills and submitting it to the Treasury. In case where TA advance is not fully utilized, the employee will create an e-challan online for the unspent amount and submit it along with the bill mentioning the amount.
2	Transfer Travelling Advance (TTA)	<ul style="list-style-type: none"> Bills are raised using HPTR-5 Copy of Transfer Order needs to be attached. Actual bill for carrying of personnel effects will be attached.
3	Medical bills	<ul style="list-style-type: none"> Bills are prepared using form HPTR-5 Prescription slip needs to be attached Original cash memo of the medical bills needs to be submitted Bills to be presented at the DDO within 3 months from completion of treatment.
4	House Building Advance (HBA)	<ul style="list-style-type: none"> Request for House Building advance is raised by the employee with the DDO DDO sends a letter to Government of Himachal Pradesh (Department of Finance) requesting for a House Building Advance On approval, the Department of Finance, GoHP sends a letter to the DDO with the sanction letter DDO will then prepare the bill on HPTR-5 and along with it attach relevant documents such as loan details, house details, etc.

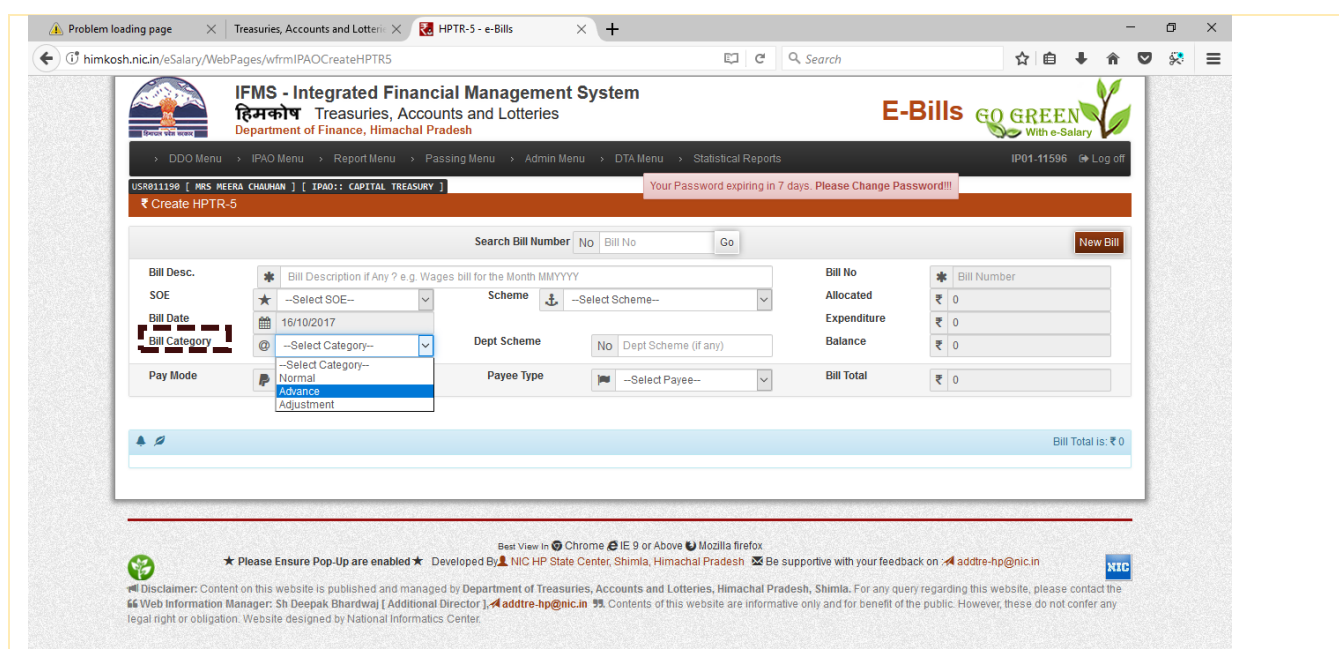
S/N	Type of claim	Notes
		<ul style="list-style-type: none"> DDO will also send a letter to AG mentioning the House Building advance and bill details. The AG will then open an individual account in the name of the employee, wherein the advance will be settled. For detailed steps for settlement of HBA advance, refer Salary Modules -> Update Employee Advance/CPS Arr/Policy detail section

Now let us look at the process for creation of normal/advance bills.

6.6.4.2. Normal/Advance bill entry

E-Bills → DDO Menu → Other Bills Creation → HPTR-5 (TA/MR/Othr) → Normal/Advance Bill

After selection of Normal/Advance bill tab, the following screen comes up.



Key Field Description	Bill Category	
	Normal	Normal bills
	Advance	Advance bills which later needs to be adjusted
	Adjustment	Adjustment bills against advance bills * Adjustment at DDO level is offline. Bill number of advance bill, date, amount, and sanction, etc. is submitted by DDO to the TO for adjustment

Select the “Bill Category” as “**Normal**”, “**Advance**” or “**Adjustment**” depending on the type of bill.

✚ If user selects “**Advance**” bill the following screen comes up. Please note that for advance bills, later, and adjustment bill has to be raised.

The screenshot shows the 'Create HPTR-5' form in the IFMS system. The 'Bill Category' is set to 'Advance'. The form includes fields for Bill Description, SOE, Bill Date (16/10/2017), Bill Category (Advance), Pay Mode (NEFT), and financial fields: Allocated (₹ 0), Expenditure (₹ 0), Balance (₹ 0), and Bill Total (₹ 0). A 'New Bill' button is visible in the top right corner.

Key Field Description

Form for “Advance” Bill. For such bills later an “Adutsmnt” bill has to be created.

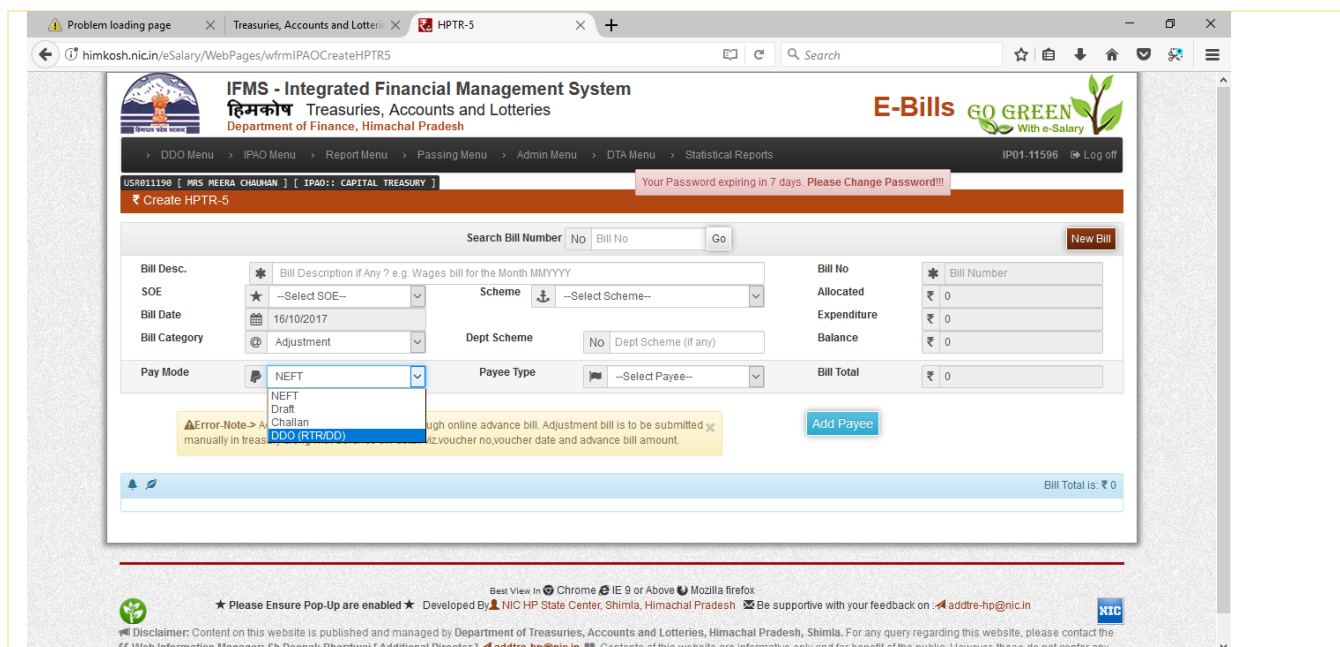
✚ If user selects “**Adjustment**” bill the following screen comes up. Please note that currently this option is **not working** for the DDOs and hence actual bills along with advance bill voucher number and other details have to be submitted at the concerned Treasury directly for adjustment.

The screenshot shows the 'Create HPTR-5' form in the IFMS system. The 'Bill Category' is set to 'Adjustment'. The form includes fields for Bill Description, SOE, Bill Date (16/10/20), Bill Category (Adjustment), Pay Mode (NEFT), and financial fields: Allocated (₹ 0), Expenditure (₹ 0), Balance (₹ 0), and Bill Total (₹ 0). An error note is displayed: "Error-Note-> Adjusting advances generated through online advance bill. Adjustment bill is to be submitted manually in treasury along with advance bill detail viz.voucher no.voucher date and advance bill amount." A 'New Bill' button is visible in the top right corner.

Key Field Description

Form for “Adjustment” Bill.

✚ Also there are various Pay Modes such as “**NEFT**”, “**Draft**”, “**Challan**” and “**DDO (RTR/DD)**” for a bill.



Key Field Description	Pay Mode
	<p>NEFT: This option is for direct bank transfers</p> <p>Draft: In this option banks gives a draft to DDO as payment instrument</p> <p>Challan: For payment to other DDO (e.g. PWD) a bill and a challan (from e-challan) is submitted by the DDO. Bank in this case deducts one head and credits the other. Challan is attached with the bill.</p> <p>DDO (RTR/DD): This is for cash payment. In this case a authority letter along with the Pay Order has to be submitted at the Bank. An authorised representative from DDO collects the cash from the bank.</p>

In the **example** below a “**Normal Bill**” is created. After selection of “**Bill Category**” as “**Normal**” and filling other details the following screen opens up. The screen has different expenditure categories. As highlighted earlier, user can select different HoAs depending on the type of bills under consideration. In this example “05-OFFICE EXPENSES” has been chosed as the SOE, since it is a electricity bill.

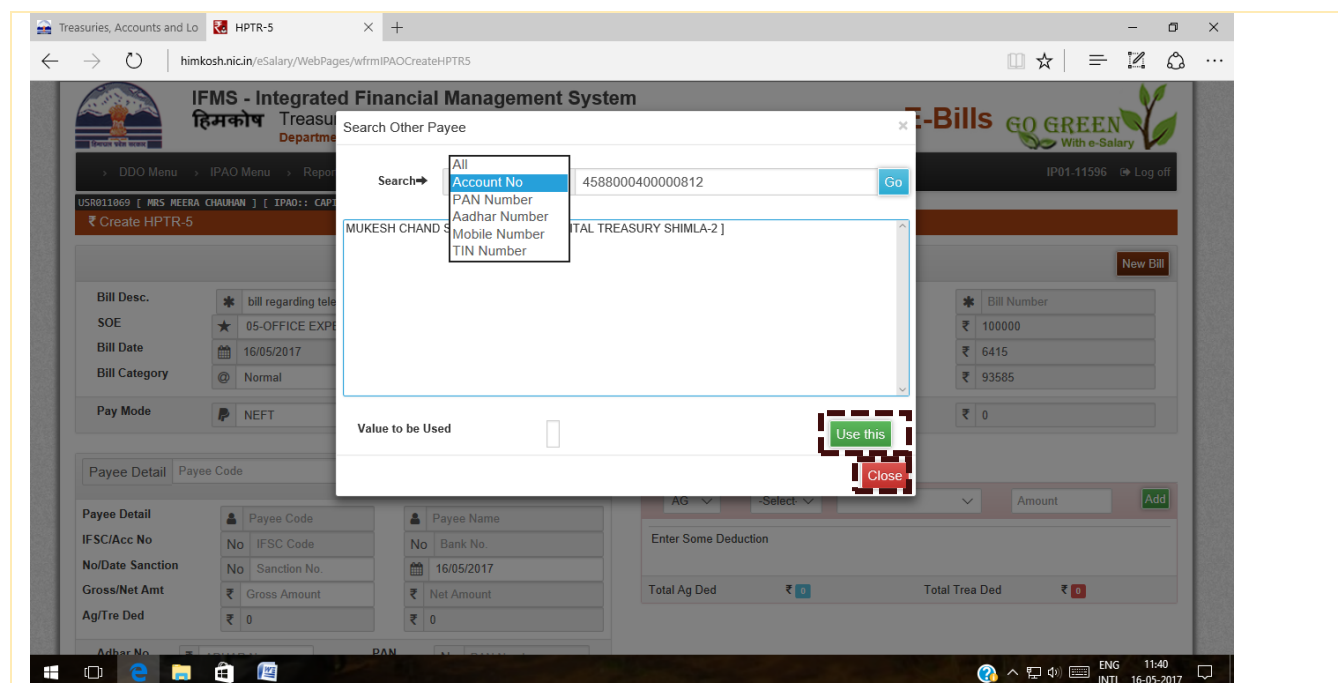
Key Field Description	Field	Description
	Bill Desc.	Description of the bill
	SOE	Standard object of expenditure
	Bill Date	Date as mentioned on the bill
	Bill Category	Select the category of bill from the dropdown box (eg. Electricity, telephone etc.)
	Pay Mode	Mode of payment (Eg. NEFT,RTGS etc)
	Bill No.	Unique bill number as mentioned on the bill
	Bill Total	Total amount for the bill

For accessing an existing bill, enter Bill No. in the “Search Bill No.” box and click on “Go” button. Some of the important details while recording a bill are “Bill Description”, “SOE” category, “Scheme” code, “Pay Mode”.

Key Field	Field	Description
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Description	Bill Desc	Description of the the bill
	SOE	Bill category (Eg. Electricity bill)
	Scheme	The scheme under which the bill amount is booked
	Sanction No. and Date	Sanction no. and the date of sanction needs to be entered
	Gross/Net Amt.	The net amount of the bill after adujstments of applicable deductions
	Deductions	Applicable deductions are selected from the dropdown and the amount is entered. After entering the deduction values, click on the “Add” button
	Pay Mode	<p>NEFT: This option is for direct bank transfers</p> <p>Draft: In this option banks gives a draft to DDO as payment instrument</p> <p>Challan: For payment to other DDO (e.g. PWD) a bill and a challan (from e-challan) is submitted by the DDO. Bank in this case debits one head and credits the other. Challan is attached with the bill.</p> <p>DDO (RTR/DD): This is for cash payment. In this case a authority letter along with the Pay Order has to be submitted at the Bank. An authorised representative from DDO collects the cash from the bank.</p>

As observed in the screen shown above, there is a section for bill payee where the Dealing Assistant adds relevant details. The payee can also be searched through the “**Search**” button next to the “**Payee Detail**” label. There are different categories with the help of which a payee can be searched as shown in the screen below. After search the details pertaining to the Payee Name, Code, and Bank Details gets auto-populated on the screen.

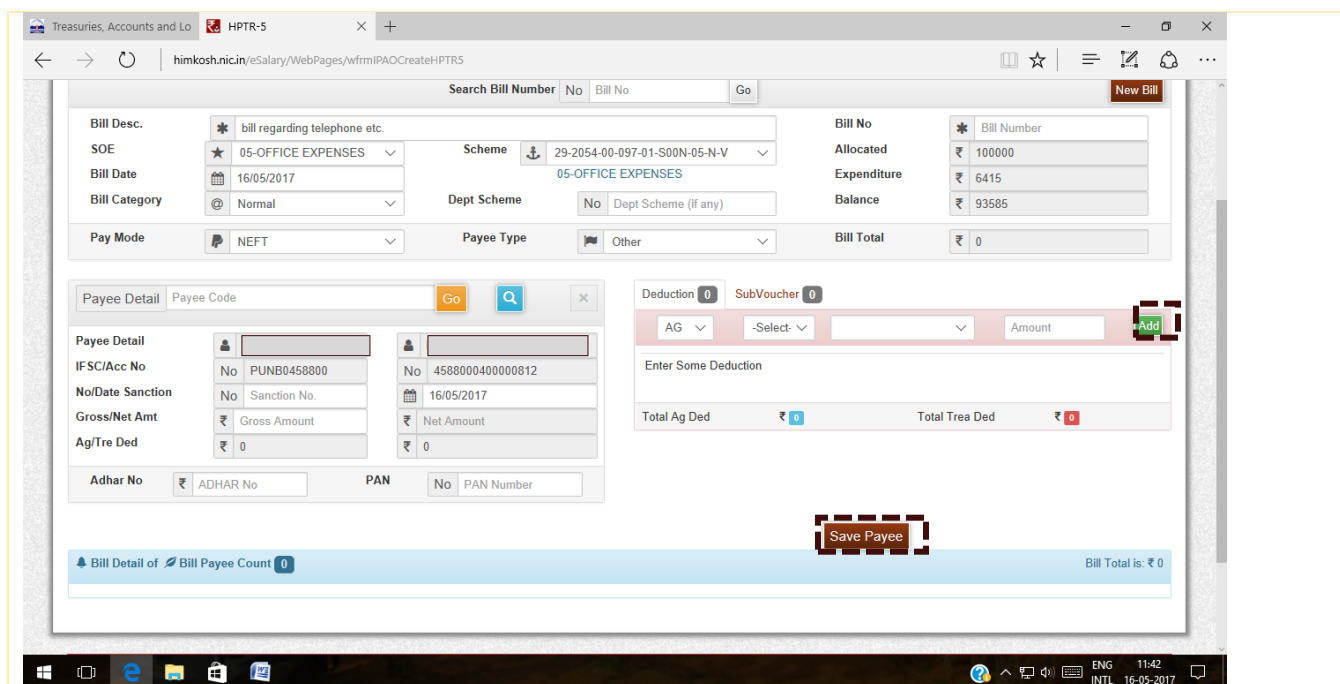


Key Field Description	The payee can be searched through the Bank Acct. No. or PAN No. or Aadhar No. or Mobile No. or TIN No. After the search, the relevant details of the payee comes up, which is then selected and “Use This” button is clicked. Click on the “Close” button to close the screen.
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Upon selecting the payee as mentioned in the description above, once the Dealing Assistant clicks on the “**Use This**” button a unique payee code is generated as shown in the screen below. Post this step, the Dealing Assistant adds details like; Sanction No., Sanction Date and Gross/Net Amount of the bill. Additionally, if there

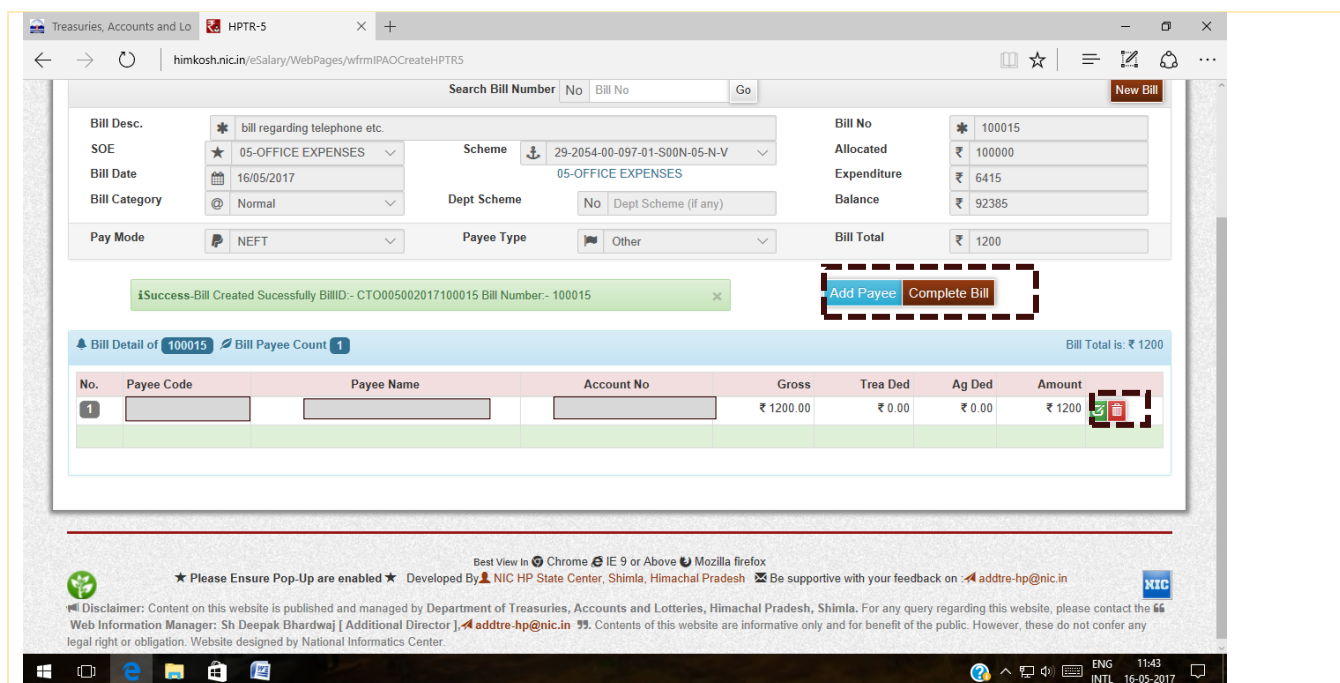
are any deductions, which need to be made, the Dealing Assistant has to select the nature of deduction from the dropdown and enter the values needed. After entering the deduction values, the “Add” button is clicked.

Post adding all the details as explained in the steps above, the Dealing Assistant clicks on the “Save Payee” button to save the details (As shown in the screen below).



Key Field Description

NA



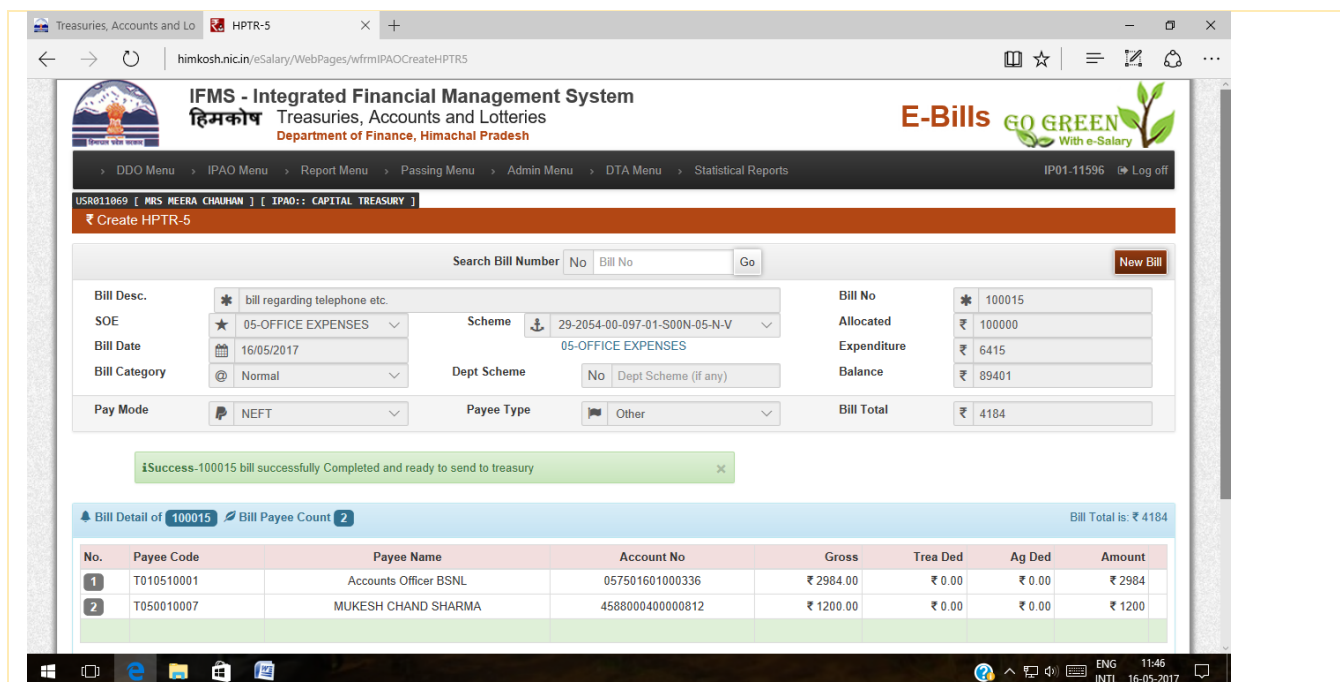
Key Field Description

Multiple payees can be added in a single bill. Once all payees are added, click on “Complete Bill” button to send bill to Treasury.

Once the above steps are completed, the last step is where the Dealing Assistant has to click on the “Green” icon next to the amount displayed for the bill, to send it to the Treasury. In case there is some issue with the bill,

the Dealing Assistant clicks on the “Red” icon next to the “Green” icon to raise objection against the bill (as shown in the screen above).

The following screen would come up once the bill is send to Treasury office.



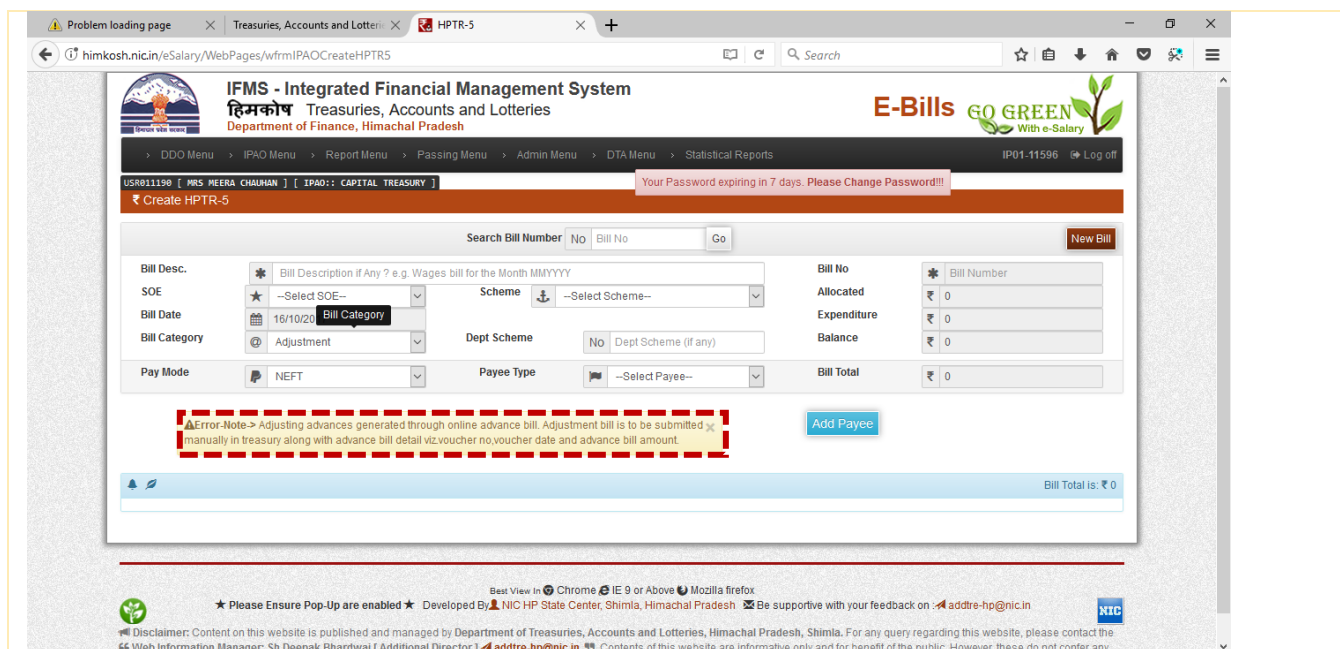
Key Field	Description
	A message displayed in green would come up (as observed in the screenshot above) when the bill is sent to Treasury

Note: In cases where the bill is pertaining to any employee advances e.g. Travel Advances (TA), House Building Advance (HBA), health and family welfare, agriculture, etc., the same process is followed. The employee taking the advance would approach the relevant DDO of their office. The employee would be provided an advance form by the admin. Dept. of the DDO and then would have to fill up the form. This form is then checked by the by the DDO, for the respective sanctions, under the heads to which the bill belongs. Post this step, **if required**, the DDO sends the form to the HoD for approval. After approvals/sanction are received (if applicable), the bill is entered into the E-Bills system through the same process which is presented above.

6.6.4.3. Adjustment bills against advances

In case of adjustments bills against advances, the same option (*E-Bills* → *DDO Menu* → *Other Bills Creation* → *HPTR-5 (TA/MR/Othr)* → *Normal/Advance Bill*) is supposed to be used. The “**Bill Category**” in this case has to be selected as “**Adjustment**”.

However, currently the system shows error on the screen. As a result, currently DDOs are submitting the adjustment bill manually at the Treasury Office along with the advance bill details such as voucher date and advance bill amount, etc. TO then processes these bills in the HP-OLTIS.



Key Field Description NA

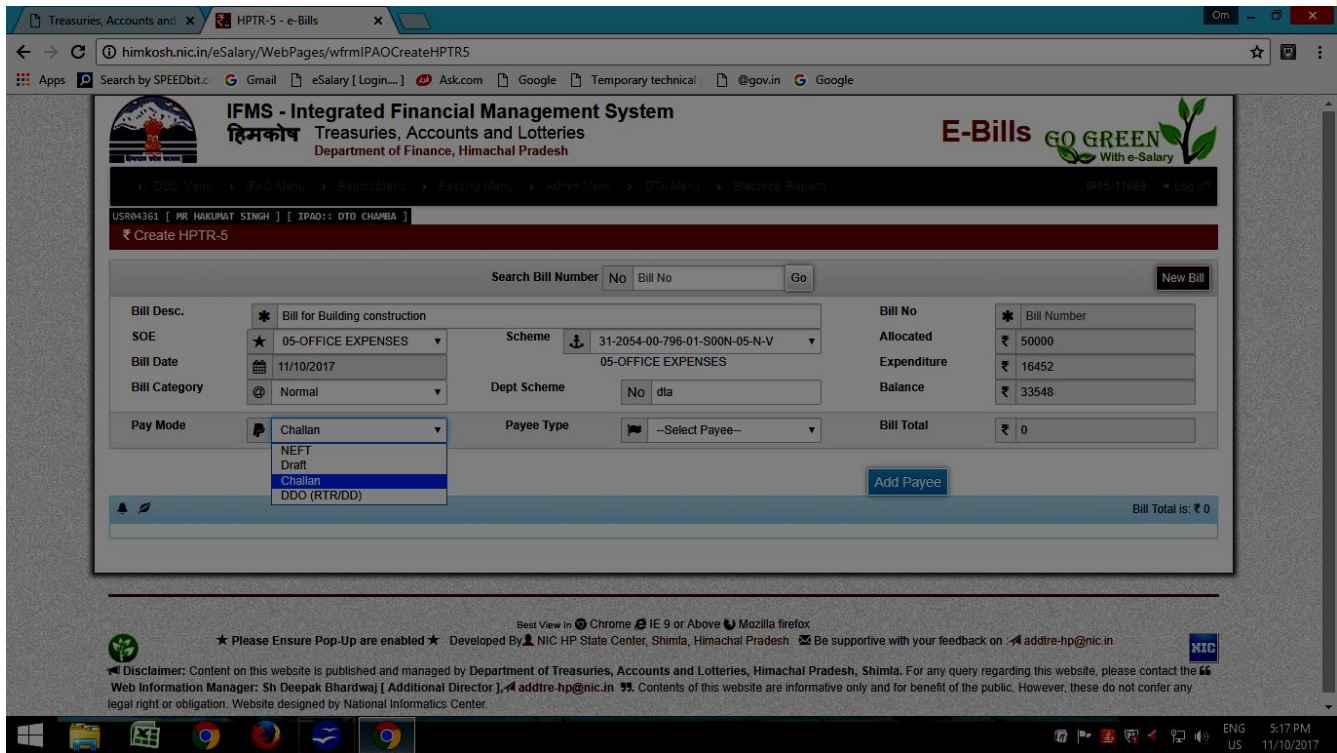
Note to DDOs: In case of unused advance amount, employee has to create an online challan from e-Challan portal and submit the copy of deposited challan along with the bill/s to the Treasury Office. E.g. for an advance of INR 10,000/- if expenses were for INR 8000/- and INR 2000/- was unused, then the employee needs to create an online challan of INR 2000/-. A copy of deposited challan with the actual bills along with details of advance bill has to be submitted at the concerned Treasury.

In case where the actual expenses are more than the advance amount, the balance will be paid into the employee's bank account directly.

6.6.4.4. Bills with “e-Challan” as pay mode

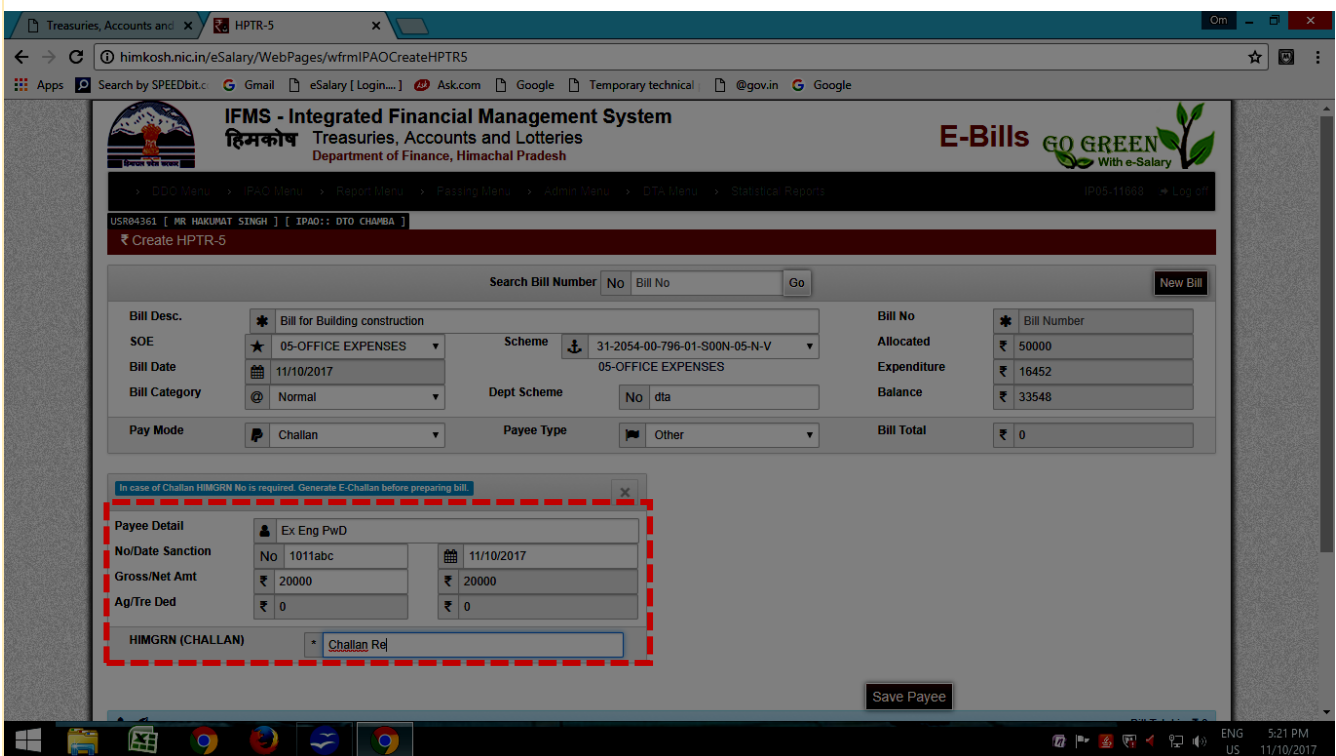
In case of funds transfer between departments, e.g. Education department paying PWD for construction of a school building, bill is submitted with copies of challan generated from e-Challan application. Online challan is prepared with “**Manual**” payment mode in favour of PWD.

A sanction letter and a receipt challan is required along with such bills. While creating bills in system, “**Pay Mode**” to be selected is “**Challan**”. The rest of the process is same as discussed above. Please see screenshots below for details.



Key Field Description Select Pay Mode as “Challan” for funds transfers between departments.

Under “Payee Detail” section, enter details of *e-Challan* as shown in the screen below.



Key Field Description In the field HIMGRN (CHALLAN), enter e-Challan reference number

After online bill submission, the sanction order and e-challan copies are submitted at the Treasury Office for processing. After bill is passed by TO, a Pay Order is generated with remark mentioning e-challan number and other details. This Pay Order is submitted at the Bank for settlement. The Bank then debits and credits the accounts involved in the transaction. One head shows expenditure and other receipt and both are included in the bank scrolls submitted by the agency bank on T+1 day.

A note on messenger registration: In case registration of a new messenger for a DDO, an authorization letter is sent to the Treasury office containing the details of the designated messengers (having their name, specimen signature, and photographs). The same messenger details are used by the Treasury office to receive the bills sent by the DDO. If there is any change in the messenger during the course of the year, an authorization letter containing the changes has to be sent by the DDO to the Treasury office.

6.7. Step 4: Removing objections on bills sent back by Treasury office

During the verification process of the bill, once the Treasury office raises an objection on a bill, it comes back to the DDO office. The DDO then looks into the objection raised against the bill and clears it. After clearance of the objection, the bill is submitted to Treasury office for re-verification.

Objections can be on the amount or otherwise. If the objection is on the amount of the bill, then the DDO will have to create a new bill in the system. In this case the old/objected bills cannot be resubmitted by the DDO to the TO. In other cases, after clearing objection/s the same bill can be updated and resubmitted to Treasury Office for verification.

Status of bills as “Objected, Compiled, etc.” can be seen from the Menu **DDO Bill Register** or **DDO Menu → Bill Submission → Send bill to Treasury**.

Then go to **DDO Menu -> Bill Submission -> Reopen Objected Bills** to reopen the objected bills. After this, the DDO will update and resubmit the bill to the Treasury (for changes other than bill amount).

DDO Menu -> Bill Submission -> Reopen Objected Bills

The screenshot shows the IFMS interface with the following data table:

Bill No.	Bill Type	Bill Date	Created By	Status	Gross Amt	Amount
100060	Normal	13/10/2017	IP01-11596	HPTR-5 Bill Created	₹ 9904.00	₹ 9904.00
100059	Normal	11/10/2017	IP01-11596	Bill Passed	₹ 10993.00	₹ 10993.00
100058	Normal	11/10/2017	IP01-11596	Bill Passed	₹ 700.00	₹ 700.00
100057	Normal	11/10/2017	IP01-11596	Bill Passed	₹ 1410.00	₹ 1410.00
100060	Salary Bills (Non eSalary)	04/10/2017	IP01-11596	Bill Compiled	₹ 54968.00	₹ 0.00
100059	Salary Bills (Non eSalary)	04/10/2017	IP01-11596	Bill Compiled	₹ 7500.00	₹ 6756.00
100058	Salary Bills (Non eSalary)	04/10/2017	IP01-11596	Bill Passed	₹ 9024.00	₹ 0.00
100057	Salary Bills (Non eSalary)	04/10/2017	IP01-11596	Bill Compiled	₹ 6688.00	₹ 6016.00

Key Field Description

NA

6.8. Reports

Report Menu -> DDO bills

S.No.	Name of the Report	Description
1	DA Report	Report on DA arrear bills for a DDO
2	Prev Salary/Salary Arrear	Report on previous salary and arrear bills for a DDO

6.9. Other menus

E-Bills → DDO Menu → DDO Bill Register

This menu is used to see details of all the bills raised by the DDO. As can be seen from the screen below, report can be generated “bill-wise” or “scheme-wise”. Also, reports based on status (Accepted, Objected, Passed, Compiled) of bills can be generated.

The screenshot displays the IFMS web interface. At the top, it shows the logo and name of the Department of Finance, Himachal Pradesh. The main navigation bar includes 'DDO Menu', 'IPAO Menu', 'Report Menu', 'Passing Menu', 'Admin Menu', 'DTA Menu', and 'Statistical Reports'. The user is logged in as 'IP01-11596'. The 'DDO Register' page features several filters: 'Fin Year' (2017), 'From Date' (01/04/2017), 'Treasury' (CT000 - CAPITAL TREASURY), 'To Date' (31/03/2018), 'DDO' (500 - DISTRICT TREASURY OF), and 'SOE' (--All SOE--). A 'Bill Status' dropdown menu is open, showing options: All, Accepted, Objected, Passed, and Compiled. Below the filters, there are two buttons: 'Bill No Wise DDO Bill Register' and 'Scheme Wise DDO Bill Register', with the latter being highlighted in orange. At the bottom, there is a disclaimer and contact information for the Department of Treasuries, Accounts and Lotteries, Himachal Pradesh.

Key Field Description	NA
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Click on “**Scheme Wise DDO Bill Register**” for details of bills at the DDO level.

Reporting - Mozilla Firefox
himkosh.nic.in/eSalary/ParameterPages_Reports/SSRSReporting

1 of 2 Find | Next

Scheme Wise-DDO Bill Register
CT000-CAPITAL TREASURY - 500-DISTRICT TREASURY OFFICER

01-SALARIES 29-2054-00-097-01-S00N-01-N-V

No	Bill No	Bill Date	Token No	Gross Amt.	Advance	Recovery	Tre Ded.	Ag Ded.	Net Amt.	Live Remarks
1	100010	02-05-2017	3882	15494.00	0.00	0.00	0.00	15494.00	0.00	Complied vide Vch No: 000023 applied on 03/05/2017
2	100011	02-05-2017	3883	46238.00	0.00	0.00	0.00	46238.00	0.00	Complied vide Vch No: 000026 applied on 03/05/2017
3	100012	02-05-2017	3884	6236.00	0.00	0.00	630.00	0.00	5606.00	Complied vide Vch No: 000028 applied on 03/05/2017
4	100040	11-08-2017	18646	92913.00	0.00	0.00	0.00	0.00	92913.00	Complied vide Vch No: 000037 applied on 11/08/2017
5	100041	11-08-2017	18647	7260.00	0.00	0.00	0.00	0.00	7260.00	Complied vide Vch No: 000036 applied on 11/08/2017
6	100057	04-10-2017	25280	6688.00	0.00	0.00	672.00	0.00	6016.00	Complied vide Vch No: 000016 applied on 06/10/2017
7	100058	04-10-2017	25281	9024.00	0.00	0.00	0.00	9024.00	0.00	Bill Passed on 04/10/2017
8	100059	04-10-2017	25282	7500.00	0.00	0.00	744.00	0.00	6756.00	Complied vide Vch No: 000017 applied on 06/10/2017
9	100060	04-10-2017	25283	54968.00	0.00	0.00	0.00	54968.00	0.00	Complied vide Vch No: 000018 applied on 06/10/2017

03-TRAVEL EXPENSES 29-2054-00-097-01-S00N-03-N-V

No	Bill No	Bill Date	Token No	Gross Amt.	Advance	Recovery	Tre Ded.	Ag Ded.	Net Amt.	Live Remarks
1	100022	17-06-2017	10825	3836.00	0.00	0.00	0.00	0.00	3836.00	Complied vide Vch No: 000038 applied on 17/06/2017
2	100025	20-06-2017	11015	5725.00	0.00	0.00	0.00	0.00	5725.00	Complied vide Vch No: 000040 applied on 20/06/2017

Reporting - Mozilla Firefox
himkosh.nic.in/eSalary/ParameterPages_Reports/SSRSReporting

9	100060	04-10-2017	25283	54968.00	0.00	0.00	0.00	54968.00	0.00	Complied vide Vch No: 000018 applied on 06/10/2017
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03-TRAVEL EXPENSES 29-2054-00-097-01-S00N-03-N-V

No	Bill No	Bill Date	Token No	Gross Amt.	Advance	Recovery	Tre Ded.	Ag Ded.	Net Amt.	Live Remarks
1	100022	17-06-2017	10825	3836.00	0.00	0.00	0.00	0.00	3836.00	Complied vide Vch No: 000038 applied on 17/06/2017
2	100025	20-06-2017	11015	5725.00	0.00	0.00	0.00	0.00	5725.00	Complied vide Vch No: 000040 applied on 20/06/2017
3	100033	15-07-2017	14817	3914.00	0.00	0.00	0.00	0.00	3914.00	Complied vide Vch No: 000038 applied on 15/07/2017
4	100047	30-08-2017	20833	966.00	0.00	0.00	0.00	0.00	966.00	Complied vide Vch No: 000066 applied on 30/08/2017

05-OFFICE EXPENSES 29-2054-00-097-01-S00N-05-N-V

No	Bill No	Bill Date	Token No	Gross Amt.	Advance	Recovery	Tre Ded.	Ag Ded.	Net Amt.	Live Remarks
1	100003	22-04-2017	2222	5365.00	0.00	0.00	0.00	0.00	5365.00	Complied vide Vch No: 000031 applied on 24/04/2017
2	100004	22-04-2017	2221	550.00	0.00	0.00	0.00	0.00	550.00	Complied vide Vch No: 000030 applied on 24/04/2017
3	100014	04-05-2017	4229	500.00	0.00	0.00	0.00	0.00	500.00	Complied vide Vch No: 000035 applied on 04/05/2017
4	100015	16-05-2017	5984	4184.00	0.00	0.00	0.00	0.00	4184.00	Bill Objected: AMOUNT DOES NOT TALLY
5	100016	16-05-2017	5985	1800.00	0.00	0.00	0.00	0.00	1800.00	Complied vide Vch No: 000051 applied on 16/05/2017
6	100017	17-05-2017	6152	3596.00	0.00	0.00	0.00	0.00	3596.00	Complied vide Vch No: 000054 applied on 17/05/2017
7	100020	29-05-2017	8248	1200.00	0.00	0.00	0.00	0.00	1200.00	Complied vide Vch No: 000073 applied on 29/05/2017

Key Field Description

NA

Click on "Bill No Wise DDO Bill Register" for details of bills at the DDO level.

Reporting - Mozilla Firefox
hmkosh.nic.in/eSalary/ParameterPages_Reports/SSRSReporting

DDO BILL REGISTER

Treasury CT000 - CAPITAL TREASURY
DDO 500 - DISTRICT TREASURY OFFICER

Bill Date	SrNo	Token	Bill No	Head	Bill Type	Amount	Created By	Voucher No	Voucher Date	Remarks	Passing Date	Passed By
03/04/2017	1	36	100001	8009	ADVANCES Submitted	₹ 600000	IP01-11596	000005	03/04/2017	Bill Completed PayOrderDt: 03/04/2017	03/04/2017	IP01-11546
06/04/2017	2	218	100002	2235	MEDICAL REIMBURSEMENT Submitted	₹ 195964	IP01-11596	000018	06/04/2017	Bill Completed PayOrderDt: 06/04/2017	06/04/2017	IP01-11546
22/04/2017	3	2222	100003	2054	OFFICE EXPENSES Submitted	₹ 5365	IP01-11596	000031	24/04/2017	Bill Completed PayOrderDt: 24/04/2017	24/04/2017	IP01-11546
	4	2221	100004	2054	OFFICE EXPENSES Submitted	₹ 550	IP01-11596	000030	24/04/2017	Bill Completed PayOrderDt: 24/04/2017	24/04/2017	IP01-11546
24/04/2017	5	2314	100005	2054	MEDICAL REIMBURSEMENT Submitted	₹ 17821	IP01-11596	000029	24/04/2017	Bill Completed PayOrderDt: 24/04/2017	24/04/2017	IP01-11546
	6	2583	100006	2054	OTHER CHARGES Submitted	₹ 25440	IP01-11596	000033	25/04/2017	Bill Completed PayOrderDt: 25/04/2017	25/04/2017	IP01-11546
	7	2584	100007	2054	OTHER CHARGES Submitted	₹ 15200	IP01-11596	000032	25/04/2017	Bill Completed PayOrderDt: 25/04/2017	25/04/2017	IP01-11546
25/04/2017	8	2582	100008	8009	ADVANCES Submitted	₹ 500000	IP01-11596	000882	25/04/2017	Bill Completed PayOrderDt: 25/04/2017	25/04/2017	IP01-11546
01/05/2017	9	3239	100009	8009	ADVANCES Submitted	₹ 35000	IP01-11596	000001	01/05/2017	Bill Completed PayOrderDt: 01/05/2017	01/05/2017	IP01-11546
02/05/2017	10	3882	100010	2054	SALARIES Submitted	₹ 0	IP01-11596	000023	03/05/2017	Bill Completed PayOrderDt: 03/05/2017	02/05/2017	IP01-11546
	11	3883	100011	2054	SALARIES Submitted	₹ 0	IP01-11596	000026	03/05/2017	Bill Completed PayOrderDt: 03/05/2017	02/05/2017	IP01-11546
	12	3884	100012	2054	SALARIES Submitted	₹ 5806	IP01-11596	000028	03/05/2017	Bill Completed PayOrderDt: 03/05/2017	02/05/2017	IP01-11546
04/05/2017	13	4230	100013	8009	ADVANCES Submitted	₹ 60000	IP01-11596	000068	04/05/2017	Bill Completed PayOrderDt: 04/05/2017	04/05/2017	IP01-11546
	14	4229	100014	2054	OFFICE EXPENSES Submitted	₹ 500	IP01-11596	000035	04/05/2017	Bill Completed PayOrderDt: 04/05/2017	04/05/2017	IP01-11546
16/05/2017	15	5984	100015	2054	OFFICE EXPENSES Submitted	₹ 4184	IP01-11596			AMOUNT DOES NOT TALLY PayOrderDt: NA		IP18-10004

Key Field Description

NA

E-Bills->DDO Menu->DDO Allocation and Expenditure

Report on current budget allocation for DDO and expenditure (compiled bills) can be accessed from this menu.

Treasuries, Accounts and Lotteries | DDO Allocation with Expenditure

hmkosh.nic.in/eSalary/ParameterPages_Reports/wfrmlPAQDDOAllocation

IFMS - Integrated Financial Management System
हिमकोष Treasuries, Accounts and Lotteries
Department of Finance, Himachal Pradesh

E-Bills GO GREEN With e-Salary

DDO Menu > IPAQ Menu > Report Menu > Passing Menu > Admin Menu > DTA Menu > Statistical Reports

USR011198 [MRS MEERA CHAUHAN] [IPAQ: CAPITAL TREASURY] Your Password expiring in 7 days. Please Change Password!!!

₹ DDO Allocation with Expenditure

Fin Year★ 2017 Treasury★ CT000 - CAPITAL TREASURY
DDO★ 500 - DISTRICT TREASURY OFFICER SOE★ --All SOE--

Show Report

Best View In Chrome, IE 9 or Above, Mozilla Firefox
★ Please Ensure Pop-Up are enabled ★ Developed By: NIC HP State Center, Shimla, Himachal Pradesh Be supportive with your feedback on: address-hp@nic.in

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Key Field Description

NA

Click on “Show Report”

Reporting - Mozilla Firefox
hmkosh.nic.in/eSalary/ParameterPages_Reports/SSRSReporting

DDO Scheme Wise Allocation and Expenditure Details [FinYear: 2017-2018]
DDO: CTO00-500 DISTRICT TREASURY OFFICER

06 MEDICAL REIMBURSEMENT 19-2235-60-800-05-S00N-06-N-V							Total Allocation: 295000.00	
S.No	Bill No	Passing Date	Book Date	Vch. No.	Paid Date	Allocation	Amount	Balance
1	Allocation					295000.00		295000.00
2	CTO005002017100002	06-04-2017	06-04-2017	000018	06-04-2017		195984.00	99036.00
3	CTO005002017100030	12-07-2017	12-07-2017	000144	12-07-2017		73094.00	25942.00
4	CTO005002017100050	04-09-2017	04-09-2017	000045	04-09-2017		13750.00	12192.00
06 MEDICAL REIMBURSEMENT 19-2235-60-800-05-S00N-06-N-V						295000.00	282808.00	12192.00

E-Salary 16-10-2017 11:23:18 NIC-HP 1

Reporting - Mozilla Firefox
hmkosh.nic.in/eSalary/ParameterPages_Reports/SSRSReporting

DDO Scheme Wise Allocation and Expenditure Details [FinYear: 2017-2018]
DDO: CTO00-500 DISTRICT TREASURY OFFICER

01 SALARIES 29-2054-00-097-01-S00N-01-N-V							Total Allocation: 9000000.00	
S.No	Bill No	Passing Date	Book Date	Vch. No.	Paid Date	Allocation	Amount	Balance
1	Allocation					9000000.00		9000000.00
2	CTO00500032017-003	03-04-2017	03-04-2017	000012	03-04-2017		73182.00	8926818.00
3	CTO00500032017-001	03-04-2017	03-04-2017	000010	03-04-2017		163356.00	8763462.00
4	CTO00500032017-002	03-04-2017	03-04-2017	000011	03-04-2017		421006.00	8342456.00
5	CTO00500042017-003	01-05-2017	01-05-2017	000012	01-05-2017		75150.00	8267306.00
6	CTO00500042017-001	01-05-2017	01-05-2017	000010	01-05-2017		142688.00	8124618.00
7	CTO00500042017-002	01-05-2017	01-05-2017	000011	01-05-2017		425534.00	7699084.00
8	CTO005002017100012	02-05-2017	03-05-2017	000028	03-05-2017		6236.00	7692848.00
9	CTO005002017100010	02-05-2017	03-05-2017	000023	03-05-2017		15494.00	7677354.00
10	CTO005002017100011	02-05-2017	03-05-2017	000026	03-05-2017		46238.00	7631116.00
11	CTO00500052017-003	01-06-2017	01-06-2017	000012	01-06-2017		75150.00	7555966.00
12	CTO00500052017-001	01-06-2017	01-06-2017	000010	01-06-2017		142688.00	7413278.00
13	CTO00500052017-002	01-06-2017	01-06-2017	000011	01-06-2017		425534.00	6987744.00
14	CTO00500062017-003	01-07-2017	01-07-2017	000003	01-07-2017		75150.00	6912594.00
15	CTO00500062017-001	01-07-2017	01-07-2017	000001	01-07-2017		142688.00	6769906.00
16	CTO00500062017-002	01-07-2017	01-07-2017	000002	01-07-2017		425534.00	6344372.00
17	CTO00500072017-003	01-08-2017	01-08-2017	000013	01-08-2017		75620.00	6268752.00
18	CTO00500072017-001	01-08-2017	01-08-2017	000011	01-08-2017		142688.00	6126064.00
19	CTO00500072017-002	01-08-2017	01-08-2017	000012	01-08-2017		425534.00	5700530.00
20	CTO00500072017-004	11-08-2017	11-08-2017	000036	11-08-2017		7280.00	5683270.00

Reporting - Mozilla Firefox

himkosh.nic.in/eSalary/ParameterPages_Reports/SSRSReporting

11	CTO00500052017-003	01-06-2017	01-06-2017	000012	01-06-2017	75150.00	7555966.00	
12	CTO00500052017-001	01-06-2017	01-06-2017	000010	01-06-2017	142688.00	7413278.00	
13	CTO00500052017-002	01-06-2017	01-06-2017	000011	01-06-2017	425534.00	6987744.00	
14	CTO00500062017-003	01-07-2017	01-07-2017	000003	01-07-2017	75150.00	6912594.00	
15	CTO00500062017-001	01-07-2017	01-07-2017	000001	01-07-2017	142688.00	6769906.00	
16	CTO00500062017-002	01-07-2017	01-07-2017	000002	01-07-2017	425534.00	6344372.00	
17	CTO00500072017-003	01-08-2017	01-08-2017	000013	01-08-2017	75620.00	6268752.00	
18	CTO00500072017-001	01-08-2017	01-08-2017	000011	01-08-2017	142688.00	6126064.00	
19	CTO00500072017-002	01-08-2017	01-08-2017	000012	01-08-2017	425534.00	5700530.00	
20	CTO005002017100041	11-08-2017	11-08-2017	000036	11-08-2017	7260.00	5693270.00	
21	CTO005002017100040	11-08-2017	11-08-2017	000037	11-08-2017	92913.00	5600357.00	
22	CTO00500082017-003	01-09-2017	01-09-2017	000013	01-09-2017	76474.00	5523883.00	
23	CTO00500082017-001	01-09-2017	01-09-2017	000012	01-09-2017	145018.00	5378865.00	
24	CTO00500082017-002	01-09-2017	01-09-2017	000001	01-09-2017	435104.00	4943761.00	
25	CTO00500092017-001	03-10-2017	03-10-2017	000006	03-10-2017	54033.00	4889728.00	
26	CTO00500092017-002	03-10-2017	03-10-2017	000007	03-10-2017	71676.00	4818052.00	
27	CTO00500092017-004	03-10-2017	03-10-2017	000005	03-10-2017	77420.00	4740632.00	
28	CTO00500092017-003	03-10-2017	03-10-2017	000004	03-10-2017	439198.00	4301434.00	
29	CTO005002017100057	04-10-2017	06-10-2017	000016	06-10-2017	6688.00	4294746.00	
30	CTO005002017100059	04-10-2017	06-10-2017	000017	06-10-2017	7500.00	4287246.00	
31	CTO005002017100058	04-10-2017				9024.00	4278222.00	
32	CTO005002017100060	04-10-2017	06-10-2017	000018	06-10-2017	54968.00	4223254.00	
01 SALARIES 29-2054-00-097-01-S00N-01-N-V						9000000.00	4776746.00	4223254.00

E-Salary 16-10-2017 11:23:18 NIC-HP 2

Key Field Description NA

E-Bills->DDO Menu->TA2 Receipt Register

This is a detailed report on receipts (challans) at the DDO level.

Treasuries, Accounts and Lotteries - e-Bills

himkosh.nic.in/eSalary/ParameterPages_Reports/wfmailPAORceiptRegisterTA2

IFMS - Integrated Financial Management System
हिमकोश Treasuries, Accounts and Lotteries
Department of Finance, Himachal Pradesh

E-Bills GO GREEN With e-Salary

DDO Menu > IPAO Menu > Report Menu > Passing Menu > Admin Menu > DTA Menu > Statistical Reports

IP01-11596 Log off

USR01159 [MRS MEERA CHAHHAN] [IPAD: CAPITAL TREASURY]

Your Password expiring in 7 days. Please Change Password!!!

TA. 2 Daily Receipt (Register)

Fin Year★ 2017 Treasury★ CTO00-CAPITAL TREASURY DDO 500

Maj Code XXXX(if any) Challan Date Wise From Date★ 01/04/2017 To Date★ 31/03/2018

Print/View

Best View In Chrome IE 9 or Above Mozilla Firefox

★ Please Ensure Pop-Up are enabled ★ Developed By NIC HP State Center, Shimla, Himachal Pradesh Be supportive with your feedback on addtre-hp@nic.in

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Key Field Description NA

Select filter criteria and click on “Print/View”

Reporting - Mozilla Firefox
himkosh.nic.in/eSalary/ParameterPages_Reports/SSRSReporting

1 of 2 ? Find | Next

T.A.2 REGISTER OF RECEIPTS

From : CAPITAL TREASURY For the Period 01/04/2017 to 31/03/2018

Major Head 0070

Book Date	Challan/ Vch no	STO Vch/ Date	Challan Number	Smj	Min	Smn	Amount	Trea	DDO	particulars	In Whose Favour
07/04/2017	C-000036	07/04/2017	C-000036	60	118	01	10.00	CT000	500	B17D102911 HPPERC Shimla RECEIPT FROM RIGHT TO INFORMATION ACT -	DISTRICT TREASURY OFFICER
							10.00				
07/04/2017	C-000037	07/04/2017	C-000037	60	118	01	10.00	CT000	500	B17D102965 HPPERC Shimla RECEIPT FROM RIGHT TO INFORMATION ACT -	DISTRICT TREASURY OFFICER
							10.00				
07/04/2017	C-000038	07/04/2017	C-000038	60	118	01	10.00	CT000	500	B17D102981 HPPERC Shimla RECEIPT FROM RIGHT TO INFORMATION ACT -	DISTRICT TREASURY OFFICER
							10.00				
16/05/2017	C-000117	16/05/2017	C-000117	60	800	05	625.00	CT000	500	B17E125447 D TO MISCELLANEOUS RECEIPTS -MEDICAL RECOVERY OF SMT MEERA CHAUHAN	DISTRICT TREASURY OFFICER
							625.00				
23/05/2017	B-000002	23/05/2017	B-000002	60	800	05	5145.00	CT000	500	(8448) 600119	DISTRICT TREASURY OFFICER
							5145.00				
29/05/2017	C-000268	29/05/2017	C-000268	60	118	01	50.00	CT000	500	B17E135443 HPPERC Shimla RECEIPT FROM RIGHT TO INFORMATION ACT -	DISTRICT TREASURY OFFICER
							50.00				
12/06/2017	C-000137	12/06/2017	C-000137	60	118	01	10.00	CT000	500	B17F107384 HPPERC Shimla RECEIPT FROM RIGHT TO INFORMATION ACT -	DISTRICT TREASURY OFFICER
							10.00				
13/06/2017	C-000149	13/06/2017	C-000149	60	118	01	20.00	CT000	500	B17F110847 CTO SHIMLA RECEIPT FROM RIGHT TO INFORMATION ACT -RTI INFORMATION OF DR ANUPAM SHARMA	DISTRICT TREASURY OFFICER
							20.00				

Key Field Description

NA

E-Bills->DDO Menu->TA3 Payment Register

This is a detailed report on expenditure (bills) at the DDO level.

Treasuries, Accounts and Lotteries - e-Bills

himkosh.nic.in/eSalary/ParameterPages_Reports/wfrmlPAOReceiptRegisterTA3

IFMS - Integrated Financial Management System
हिमकोष Treasuries, Accounts and Lotteries
Department of Finance, Himachal Pradesh

E-Bills GO GREEN With e-Salary

DDO Menu > IPAO Menu > Report Menu > Passing Menu > Admin Menu > DTA Menu > Statistical Reports

USR011198 [MRS MEERA CHAUHAN] [IPAD01: CAPITAL TREASURY] Your Password expiring in 7 days. Please Change Password!!!

TA. 3 Daily Payment (Register) Report

Fin Year★ 2017 Treasury★ CTO00-CAPITAL TREASURY DDO 500

Maj Code XXXX(if any) From Date★ 01/04/2017 To Date★ 31/03/2018

Print/View

Best View In Chrome IE 9 or Above Mozilla firefox

★ Please Ensure Pop-Up are enabled ★ Developed By NIC HP State Center, Shimla, Himachal Pradesh Be supportive with your feedback on addtre-hp@nic.in

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Key Field Description

NA

Select filter criteria and click on “Print/View”

Reporting - Mozilla Firefox
himkosh.nic.in/eSalary/ParameterPages_Reports/SSRSReporting

1 of 2 ? Find | Next

T.A.3 REGISTER OF EXPENDITURE

From : CAPITAL TREASURY For the Period 01/04/2017 to 31/03/2018

Major Head 2054

Book Date	Vch no	Sub Date	Vch Detail Number	Gross Amount	Advance Adj Amt	Deduction (AG)	Total Amount	Deduction (BT)	Net Amount	Trea- DDO	Head Of Account
01/07/2017	000001	01/07/2017	000001	142688.00	0.00	54999.00	87689.00	4690.00	82999.00	CTO00-500 [T0500]	29-2054-00-097-01-S00N-01-N-V
01/09/2017	000001	01/09/2017	000001	435104.00	0.00	216950.00	218154.00	6992.00	211162.00	CTO00-500 [T0500]	29-2054-00-097-01-S00N-01-N-V
01/07/2017	000002	01/07/2017	000002	425534.00	0.00	198950.00	228584.00	6992.00	219592.00	CTO00-500 [T0500]	29-2054-00-097-01-S00N-01-N-V
01/07/2017	000003	01/07/2017	000003	75150.00	0.00	0.00	75150.00	5650.00	69500.00	CTO00-500 [T0500]	29-2054-00-097-01-S00N-01-N-V
03/10/2017	000004	03/10/2017	000004	439198.00	0.00	212950.00	226248.00	7246.00	219002.00	CTO00-500 [T0500]	29-2054-00-097-01-S00N-01-N-V
03/10/2017	000005	03/10/2017	000005	77420.00	0.00	0.00	77420.00	5789.00	71631.00	CTO00-500 [T0500]	29-2054-00-097-01-S00N-01-N-V
03/10/2017	000006	03/10/2017	000006	54033.00	0.00	0.00	54033.00	9047.00	44986.00	CTO00-500 [T0500]	29-2054-00-097-01-S00N-01-N-V
03/10/2017	000007	03/10/2017	000007	71676.00	0.00	40000.00	31676.00	3570.00	28106.00	CTO00-500 [T0500]	29-2054-00-097-01-S00N-01-N-V
03/04/2017	000010	03/04/2017	000010	163356.00	0.00	59000.00	104356.00	1655.00	102701.00	CTO00-500 [T0500]	29-2054-00-097-01-S00N-01-N-V
01/05/2017	000010	01/05/2017	000010	142688.00	0.00	54999.00	87689.00	4690.00	82999.00	CTO00-500 [T0500]	29-2054-00-097-01-S00N-01-N-V
01/06/2017	000010	01/06/2017	000010	142688.00	0.00	54999.00	87689.00	4690.00	82999.00	CTO00-500 [T0500]	29-2054-00-097-01-S00N-01-N-V
01/06/2017	000011	01/06/2017	000011	425534.00	0.00	208950.00	216584.00	6992.00	209592.00	CTO00-500 [T0500]	29-2054-00-097-01-S00N-01-N-V
01/08/2017	000011	01/08/2017	000011	142688.00	0.00	54999.00	87689.00	4690.00	82999.00	CTO00-500 [T0500]	29-2054-00-097-01-S00N-01-N-V
01/05/2017	000011	01/05/2017	000011	425534.00	0.00	203950.00	221584.00	6992.00	214592.00	CTO00-500 [T0500]	29-2054-00-097-01-S00N-01-N-V
03/04/2017	000011	03/04/2017	000011	421006.00	0.00	198950.00	222056.00	1392.00	220664.00	CTO00-500 [T0500]	29-2054-00-097-01-S00N-01-N-V
03/04/2017	000012	03/04/2017	000012	73182.00	0.00	0.00	73182.00	5580.00	67602.00	CTO00-500 [T0500]	29-2054-00-097-01-S00N-01-N-V
01/05/2017	000012	01/05/2017	000012	75150.00	0.00	0.00	75150.00	5650.00	69500.00	CTO00-500 [T0500]	29-2054-00-097-01-S00N-01-N-V
01/08/2017	000012	01/08/2017	000012	425534.00	0.00	213950.00	211584.00	6992.00	204592.00	CTO00-500 [T0500]	29-2054-00-097-01-S00N-01-N-V

Key Field Description NA

7. Receipt and Refunds of deposits (tax & non-tax)

Refunds are processed at Treasury level based on requests from DDOs. In case of refunds, system (HP-OLTIS) has two options, “**Refund for CCD** (8443) which are Court Case Deposits, Security Deposits and Revenue Deposits and **Revenue Refund** (other than 8443) such as VAT, Excise, fees, etc. collected by DDOs on behalf of the GoHP. DDOs do not have access to HP-OLTIS.

Note: Deposits are made by way of **challans** and for payments/refund against deposits (such as VAT refund, etc.) the **request is processed at the Treasury level**. All receipts to be recorded in HP OLTIS and subsequent refund if any has to be made from it. Refer to **GoHP Treasury Rule number 53**.

7.1. Receipt of deposits

7.1.1. Receipt of CCD (8443)

This option is for receipt of court deposits, security deposits, and revenue deposits (8443 account head). Courts deposit the challans along with deposit amount at the bank towards the respective head. Copies of the challan are received by the respective STO/TO and DTO. Then Treasury Officer or the authorized user at Treasury, records the receipt of deposits/challans in the HP-OLTIS (**Offline Receipt Entry**). Authorized user at DTO creates an online deposit register (**Deposit Register – Data Entry**) for the deposit against the account head.

7.1.2. Other revenue receipts (other than 8443)

Receipts for Excise, VAT, fees, charges, etc., are received by way of challans. HIMGRN or Challan numbers or Treasury Receipt Numbers are used to track receipts in HP-OLTIS. Since, every refund should be noted against the original credit of the Departmental accounts; a certificate of such a note having been made must be given in all vouchers of refund.

Note: Please refer to **Receipt Management** section of manual for detailed process on recording such receipts through e-Challan application.

Refer to GoHP Treasury rule no 197-201 for rules regarding refunds of revenue.

7.2. Refunds against Deposits

7.2.1. Refund for CCD (8443)

At DDO level, a physical refund voucher (HPTR-8) (showing challan number, date of deposit, along with account number and IFSC of the beneficiary) has to be sent by the court to the concerned Treasury Office through a messenger for processing refunds against Court Case Deposits.

7.2.2. Revenue Refund (Other than 8443)

For revenue refunds, DDOs have to physically submit a “**Refund Voucher**” with the concerned Treasury Office. (**Refer to Treasury Rule number 198 for details**). The Refund Voucher should have details such as amount, reason for refund, and the challan number, Treasury Receipt Number of the receipt against which refund is being requested. The Treasury Office then processes this refund request in HP-OLTIS. Refer to **GoHP Treasury Rule number 203** for details on sanctions for refund of revenue.

In the case of all refunds pertaining to VAT, the **responsibility for the verification and preparation of refund shall be of the Excise and Taxation Department**. The Treasuries shall only be responsible to see the following certificate that would be given by the Excise and Taxation authorities:-

- ✚ Money being refunded was deposited in the relevant Government Head of Account.

- ✦ Money in the refund has not been refunded earlier.
- ✦ Refund in question is out of the relevant Head of Account.

Note 1: For refunds on account of receipt collected through Cyber Treasury and through online system from portal of Excise and Taxation Department, please refer to Treasury Rules on Refund of Revenue under Miscellaneous Charges (**Rule numbers 197, 198, 199, 200, and 201**).

Note 2: Refunds, whether of stamp or of **other receipts** shall be credited directly into the bank a/c of the, person entitled to them after production of due authority at the DDO. DDO shall verify and indicate account details on **TR-8 form** for direct payment into bank account after being passed in Treasury (**Rule number 197**).

Refund of registration fee and stamp duty

For this type of refund, DDO (Collector/Sub-registrar) physically submit the bill in HPTR 8, bearing HoA, original amount of deposit and amount of refund, certificate number, and name of payee supported by the following documents:

1. E-Stamping list of all registerable stamp duty certificates report
2. Application from the applicant duly verified by the Collector/Sub-registrar
3. Beneficiary bank account number
4. Authority of court order, if any, in case of court fees

Refund of Receipts deposited in Cyber Treasury

In case of refund claims, pertaining to receipts deposited in Cyber Treasury, the following procedure needs to be followed (GoHP **Treasury Rule number 198**):

1. The concerned DDO shall pass a refund order on TR-8 based on written request received from an applicant after verifying the receipt record from Cyber Treasury. DDO shall also mention the challan Number on the Refund Order.
2. The Refund Order on TR-8 shall be submitted into local Treasury, which will forward the same to District Treasury Officer, Cyber Treasury.
3. District Treasury Officer, Cyber Treasury will verify the receipt on the e-Challan portal and make entry in a separate register regarding refund of receipt.
4. District Treasury Officer, Cyber Treasury for release of payment, will return the Refund Order to the local Treasury. The local Treasury shall release payment against the Refund Order verified by District Treasury Office, Cyber Treasury.

7.3. Lapse of court/revenue deposits/security deposits

A court/revenue deposit is lapsed after three financial years. E.g. For a particular challan/deposit entered in the HP-OLTIS system in the FY 2012-13 would get lapsed on 31st March 2016. At the end of every financial year, the Dealing Assistant would manually prepare a register that would have a list of all the lapsed deposits.

In cases of lapse sheriff petty account, the Treasury office would receive a hard copy of all such deposits from the DDO on the 31st march of each financial year. On specific order, lapsed deposits can be paid out of account head "0075-00-800-00". In this case, the physical copy is verified with such payments. Refer to **GoHP Treasury Rule number 211** for details on lapsed deposit statement.

8. Letter of Credit (LoC)

Facility of withdrawal of funds through LoC is only applicable for PWD and IPH departments for making works payment.

8.1. Process for budget allocation for LoC

Refer GoHP Treasury Rule number 222

The entire involvement at DDO level in the processing of LoC is manual in nature, without involvement of any system/s. LoC amount for the DDO/sub-divisions is sanctioned by the Finance Department (FD) at start of the year. The LoC limit is allocated to CEs (Chief Engineer) and then to SEs (Superintending Engineer). The SEs can then allocate the LoC to EEs (Executive Engineer) and intimate the same to the concerned District Treasury. The EEs may further allocate the LoC to AEs (Assistant Engineer) under him/her. The Chief Engineer shall ensure that fund allocated are not in excess of the budget allotment, and are under the limits allowed under this scheme. This whole process is conducted outside the system.

The sanctioned/authority letter along with other breakup of limits, if any, are submitted to Treasury for entry in the HP-OLTIS system. The Treasuries are only responsible for maintaining the record of the LoC allocated to each EE/AE in a master file in OLTIS system based on authorization and distribution received from EEs. TO also ensures that the entire amount communicated by the SE is allocated by the EE. There is no involvement of TO in deciding the amount and distribution of LoC for a given DDO.

The process at DDO level (manual) is stated below:

The Executive engineer who is also the DDO sends the LoC (authorization and distribution) to the Treasury along with the Superintendent Engineer's letter through a messenger. The letter will also consist of the division and sub division wise breakup of the amounts requested via LoC. The distribution of fund requested is decided at the Executive Engineer level. There is also an issuance of authorization letter from the Executive Engineer, authorizing the messenger. Post this the TO issues a LoC to the DDO. The process for recording LoC details in OLTIS is covered in the TO manual.

Note: The entire LoC process at DDO is offline in nature.

Works deposits

In case of works deposits funds are transferred to PWD by way of "**bill by challan mode**". The bill along with sanction is submitted at the Treasuries, which after verification submit the pay order to the banks. Bank/s in turn credits the PWD account 8782 (102) head as PWD remittance and debits the relevant account head of transferring department (e.g. Education). Then PWD can withdraw money by way of LOC (Cheques) for payment to suppliers. **Please refer to E-Bills section** for process of "**bill by challan mode**".

8.2. Process for payment against LoC

Refer GoHP Treasury Rule number 223

For making payments to suppliers, contractors for works, each EE/AE shall be provided a pre-assigned token series by the concerned TO/DTO. The EE/AE needs to create a bill⁸ and then send payment advice to the concerned Treasury for payment. At DDO level, no system is used for processing payment/s against LoC.

Chequebooks may also be issued by the DTO, to certain DDOs such as IPH and PWD for purpose of departmental transfers and withdrawals for expenditure. DTO issues the chequebooks based on request from DDOs and records the chequebook numbers (start and end) in the system before issuance.

⁸ At DDO level this bill is created offline, usually using an excel based template. Bill has details such as pre-assigned token number and date.

9. PLA/PD (Deposits and Payments)

9.1. Overview of the entire PLA/PD process

The process of PLA/PD (deposits or payments) in the GoHP includes both the manual steps as well as the usage of systems (OLTIS and e-Challan). The entire lifecycle of PLA/PD (deposit & payment) includes the following steps:

Step 1: PLA/PD account opening

- 1) Finance dept. in consultation with the AG sends an office order to DDO for the opening of PLA/PD accounts
- 2) After receiving PLA/PD account opening orders, DDO shall apply for DDO code to DTA and get enlisted with AG.
- 3) DDO initiates the process of creating the PLA/PD account creation in the HP-OLTIS system
- 4) TO receives intimation from the DDO on the opening of the PLA/PD account. After account opening Treasury issues a cheque book to the DDO for payments

Refer to **GoHP Treasury Rule number 54-55**.

Step 2: Deposits

- 5) DDO create challans on the e-Challan system for deposits and submits the hard copy of the challan to the bank for payment.
- 6) Banks accept the deposits, sign the copies of challan, return one copy to the depositor/DDO, and sends the remaining two to the Treasury for reconciliation.

Refer to **GoHP Treasury Rule number 51** for receipt in Public Account.

Note: In certain cases, the department for crediting to PL account provides allotment to DDO. DDO will raise a “bill by challan” against the same allotment. This bill with challan is submitted to Treasury for verification, pay order generation, and submission to agency bank. Agency bank credits the PL account head (as marked in challan) and debits the department head (as marked in bill). E.g. debit from 2055 and credit to 8443 head. For detailed process on “**Bill by Challan**”, refer to Bill section of this manual.

Step 3: Payments

- 7) DDOs submit a manual request along with issued cheque at Treasury for payments against PLA/PDs.
- 8) Treasury verifies the request, makes entry in cheque passing register, stamps the cheque for payment and returns it to DDO/messenger
- 9) DDO/messenger submits the cheque at agency bank. Bank makes payments from PLA/PD account based on the verified cheque received from the Treasury

Refer to **GoHP Treasury Rule number 203 for transaction under PLA**.

Step 4: Bill Compilation

- 10) Based on cheques submitted by agency bank, Treasury Office compiles such payments for accounting purpose. (*Offline non-LOC Bill (Non-Token)*).

The section below would provide details of the systematic process that need to be followed for processing of PLA/PD. **Refer to GoHP Treasury Rule number 54, 55 for operation of PL account.**

9.2. Manual Step 1: PLA/PD account and code creation

The Finance Department sends a notification copy, along with the office order and the application for account creation to the concerned DDO, asking them to create a DDO code. Upon receiving the copies, the DDO sends the application to the concerned Treasury Office for the creation of the PLA/PD account with the DDO code on the HP-OLTIS system.

After this, the next steps are performed at Treasury level and a chequebook for PLA/PD account is issued to the DDO.

Deposits

9.3. Step 2: Deposit by challans at the DDO office

Login into e-Challan Application

As displayed in the screenshot above, the DDO or the authorized user such Dealing Assistant will login to the E-Challan application using the assigned Login Id and Password and clicking on the “**Login**” button. Then the Dealing Assistant would see a screen, where the mandatory details need to be entered for the creation of challans in the e-Challan system. The mandatory details entered by the Dealing Assistant are:

- ✚ selection of the department for which the payment needs to made from the dropdown,
- ✚ selection of the applicable DDO code from the dropdown,
- ✚ selection of the relevant district/Treasury Office from the dropdown,
- ✚ selection of the Heads of Accounts under which the payment needs to be made from the drop down,
- ✚ entering the amount,
- ✚ selection of the mode of payment from the dropdown,
- ✚ selection of applicable bank from the dropdown,
- ✚ tendered by details, address of the payee, Mobile no. of the payee, period to and from and entering the given code right at the bottom of the screen in the box.

Post entering all of the details the Dealing Assistant clicks on the “**Submit**” button. The screenshot below displays the form.

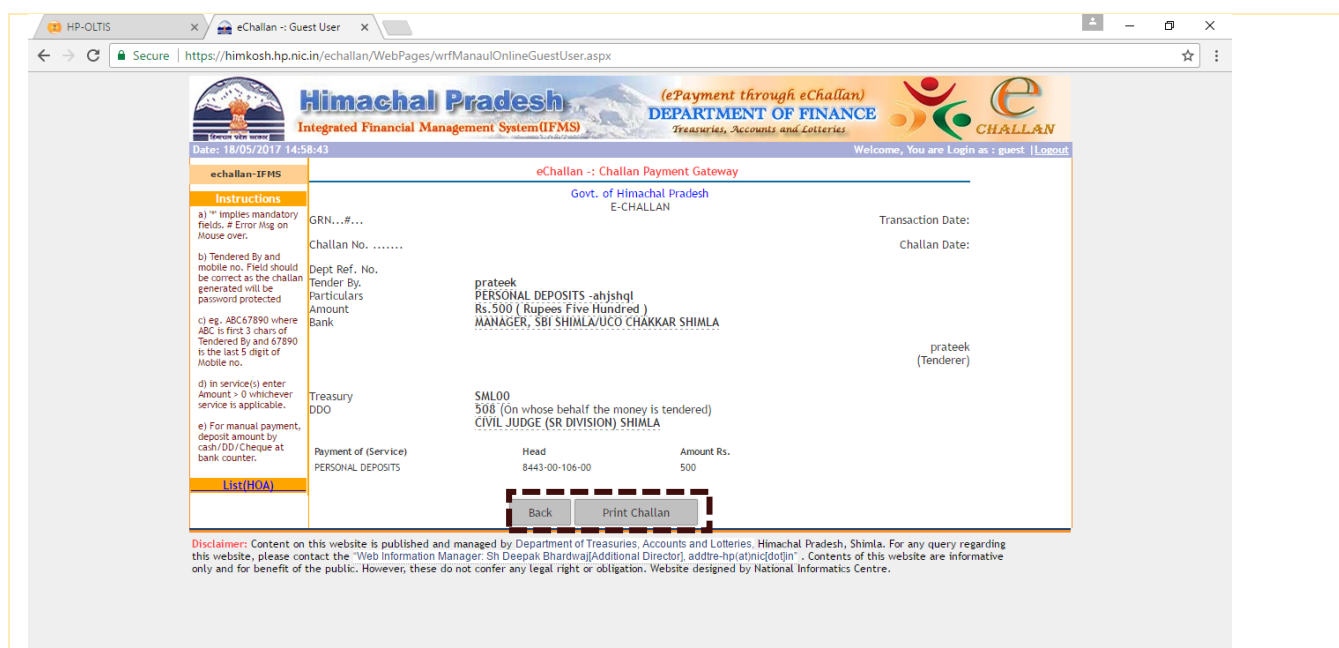
Key Field	Field	Description
	Department*	HP High Court
	Distt/Trea.*	SHIMLA-DTO SHIMLA
	DDO*	SM100-508 CIVIL JUDGE (SR DIVISION) SHIMLA
	Head(HOA) *	8443-00-106 PERSONAL DEPOSITS
	Dept Ref. No	Licence/Permit/TIN/Registration etc.
	Remarks	shishul
	Tendered By *	prateek
	Address *	dltst
	Mobile *	9899016664
	Period from	01-05-2017
	To	31-05-2017
	Head	8443-00-106-00
	Payment of (Service)	PERSONAL DEPOSITS
	Amount Rs.	500
	Pay Mode *	Manually
	Total Amount (Rs.)	500 (Five Hundred)
	Bank*	MANAGER, SBI SHIMLA/UCO CHARKAI
	Enter Code	mryr

Submit

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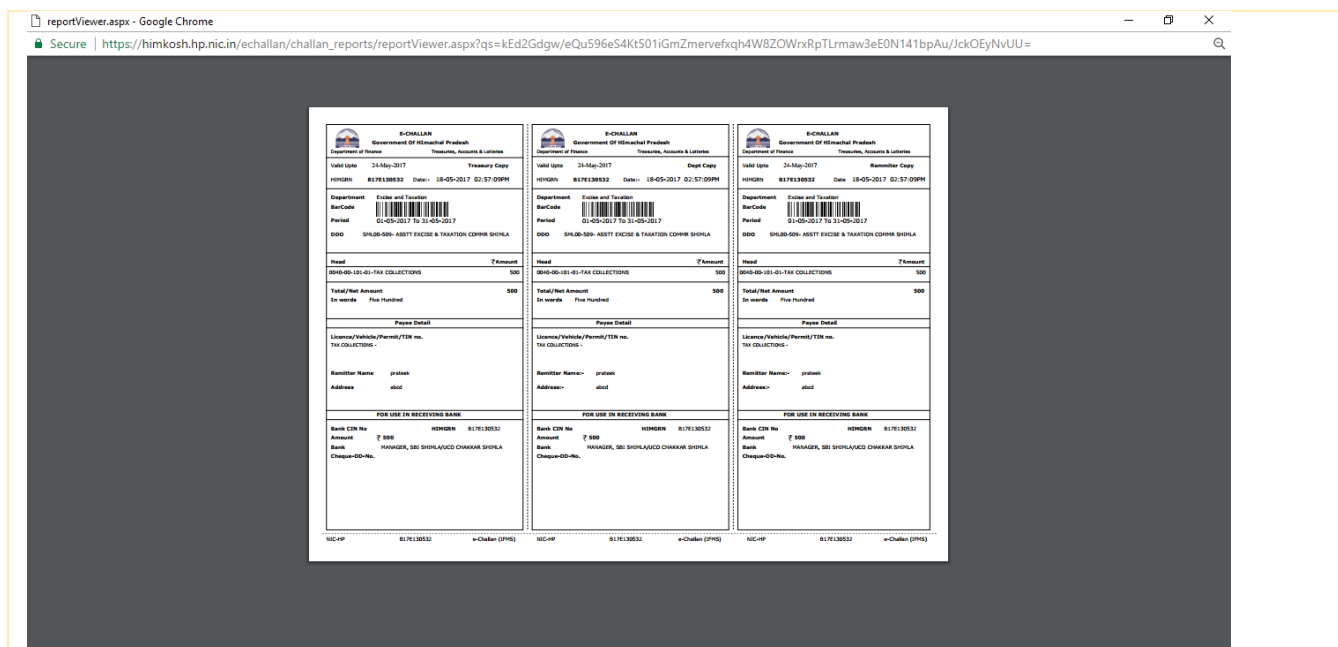
Description	Department	Applicable department
	Distt/Trea	Applicable district/Treasury
	DDO	Applicable DDO code
	HOA	Applicable head of accounts
	Service(s)	Applicable amount
	Pay Mode	Applicable mode of payment
	Bank	Bank for processing payment
	Tendered By	Name of the payee
	Address	Address of the payee
	Mobile	Mobile no. of the payee
	Period from / To	Applicable period
	Enter Code	Enter the code next to the box for verification

After the completion of the above-mentioned step, the Dealing Assistant would see the challan on the screen (as shown below). The Dealing Assistant would then click on the “**Print Challan**” button, for taking out the hard copies of the generated challan.



Key Field Description	The print challan button needs to be clicked to take a printout of the challan
------------------------------	--------------------------------------------------------------------------------

The screen after clicking on the “**Print Challan**” button (as presented above), has been displayed below. As seen below, three copies of the challan need to be printed. First copy is the Treasury copy, second one is the Department copy, and the third one is the Remitter copy (each of these has been written on the challan).



Key Field Description The print challan button needs to be clicked to take a printout of the challans

9.4. Step 3: Submission of hard copy of challans at the linked agency bank

Once the hard copy of the challans is obtained, the authorized user in the DDO office would **send them to the concerned banks** of the DDO through their messengers. Alternatively, there is also an option to make an e-payment through the **Cyber Treasury** application. Please refer to section on **Cyber-Treasury** for further details.

9.5. Step 4: Processing at agency bank

Banks accept the deposit against the challans deposited by the authorized user from the DDO. Banks make the deposits in the Head of Accounts as stated in the Challan form. After this, bank sign the copies of challans and return one copy to the DDO. Rest two copies are sent to concerned Treasury office along with the scroll for reconciliation.

Payments

9.6. Payment from PLA/PD

The steps involved are as follows:

1. The DDO would send the cheque (exclusively issued to it by the Treasury office during PLA/PD account code creation) for the concerned amount to the Treasury office through its messenger. The messenger would also carry a hard copy of the authority letter for the payments.
2. Upon receiving the cheque and authority letter, the Treasury Officer or the authorized user would verify the signatures of both the messenger and the DDO from the specimen with them.
3. Post the verification, the Treasury Officer would send the cheque and the authority letter to the Dealing Assistant (authorized by them) to manually enter the cheque details in the cheque passing register maintained by them and also stamp the cheque with the pay order stamp.

4. Post the completion of the above step, the stamped cheque is sent back to the DDO through their messenger. The DDO would then submit this cheque with the related banks and the banks make the payments accordingly.

10. Receipt Management

10.1. Menus and sub-menus in Cyber Treasury

Table 12: Menu/Sub-menus

Menu/Sub-menu	Pathway	Function
Update profile	My profile→Update profile	Update the profile of the user
Change password	My profile→Change password	Pathway is used to change the password of the user's account
Manage services	My services→Manage services	Manage the head of accounts for which the payments are accepted
Available services	My services→Available services	Activate the services for head of account
Make Payment - Challan	My transactions→Make Payment → Challan	To do payment for the challan
View Previous Payments	My transactions→View Previous Payments	Used to view the previous payment
Transaction History	My transactions→ Transaction history	To view the Transaction History of previous payment

10.2. Overview

Receipts of Government of Himachal Pradesh can be classified broadly under two categories:

- 1. Revenue, public moneys received by the State Government into the State Consolidated Fund:** Any fee or tax that is due to the Government is deposited in the linked Treasury bank (online or cash deposit), through the Treasury challans under the prescribed Heads of Accounts (HoAs). These taxes and receipts can be Value Added Tax (VAT), license & registration fee, penalties, entry tax, interest, etc.
- 2. Other Public Moneys received by the State Government and kept in the Public Account**

Receipts Estimates are prepared under different Head of Account along with Budget Estimates at the beginning of financial year. For receipts, Quoting proper Head of Account in Challans is important to monitor and control the receipts under different Head of Account.

Various modes of such receipts are:

- 1) Challan deposited in any Treasury linked bank (HoA verified by TO or DDO) by individual or entities other than Government offices⁹
- 2) Challan created in e-Challan module and paid online with or without registration by individual or entities other than Government offices
- 3) Challan created in e-Challan module and paid offline by getting printout of challans with or without registration by individual or entities other than Government offices.
- 4) Receipt at Government offices from different depositors, issue of receipts to depositors and subsequent deposit of the same with Treasury linked bank branches either through e-Challan (offline payment getting printout of Challans) or through filling physical form and deposit (Excise & Taxation and Courts)
- 5) Departmental Receipts of Revenue Departments or certain specific departments like PWD, Forests etc.
- 6) By Transfer Receipt

The depositor logs into the e-Challan application and does the payment (i) either online or (ii) generates a challan and does the payment at the bank. The bank deposits the challans to the Treasury on T+1 day. The authorized personnel at the Treasury e.g. Dealing Assistant receives the challans. On receipt, the Dealing Assistant does the receipt entry in OLTIS either through



HIMGRN

Alternatively, directly entering the details of the taxpayer and subsequently generating the challan no.

⁹ Individual or entities other than Government offices, primarily use the online e-Challan application for money deposits.

A depositor can deposit money by either of the two methods mentioned below. Please note that depositor could be an individual or a DDO/ Head of Office. This manual focuses on the receipts managed by DDOs/Heads of Office, though the process of online challan generation is same for both.

Payment using “e-Banking” option

In case, the depositor wishes to make direct bank transfers, the “**e-Banking**” option has to be used. Receipt entry in HP-OLTIS for such transfers is not required, and these transfers are administered at the DTA level (Cyber Treasury). **Refer to GoHP Treasury Rule number 43.**

Payment using “Manually” option

In case, the depositor wishes to submit cash at the banks, the “**Manually**” option has to be used. In this case, the user submits the printout of challan at the bank and makes the deposits. Receipt entry for such challans is performed at the STO/TO level based on scroll shared by banks and DDOs have no role in this. **Refer to GoHP Treasury Rule number 44.**

In both cases, a unique HIMRGRN number is generated by the system, which can be used to track the receipts.

10.3. Receipts through Cyber Treasury (e-Banking)

In this section, the process for money deposit through “e-Banking” option is presented.

E-Challan is a user-based application that is open to everyone (public and Government Officers) who are required to pay money (tax, fees, deposits, etc.) to the Government of Himachal Pradesh (GoHP) accounts. Under this system, a depositor logs in to the e-Challan module. Depositor can be an individual or a DDO.

Reference: GoHP Treasury rule no 50

DDOs can deposit money to Government accounts with or without registering on e-Challan portal. After submitting the online form, a unique HIMGRN is generated which is used to track the receipt at STO/TO level. Additionally if the payment is made online using “e-Banking” option a CIN (challan identification), and BRN (bank reference No. are also generated. Following points need to be considered while filling the online form:

- ✚ To pay taxes online, the depositor (DDOs or individuals) will have to select the Department and DDO as applicable.
- ✚ Make sure to enter the Department Reference number (Dept. ref No.) or any other unique number assigned by department, if available. Field is optional, but it is important for departments like *Transport*, or *Excise & Taxation* where unique numbers have been assigned, such as vehicle ‘registration number’ for Transport and ‘TIN’ for Excise & Taxation.
- ✚ Fill up other challan details such as accounting **Head** under which payment is to be made, tendered by and address of the depositor, payment details under displayed scheme and also select the bank through which payment is to be made, etc.
- ✚ On submission of the form, a confirmation screen will be displayed. If the depositor confirms the data entered in the challan, s/he will be directed to the net-banking site of the bank (if “e-Banking” option is selected).
- ✚ The depositor will login to the net-banking site with the user id/ password provided by the bank for net-banking purpose. Thereafter, entered payment details will be displayed for confirmation. Please note, at the bank site payment details cannot be altered.
- ✚ On successful payment, a challan counterfoil will be displayed containing CIN, payment details and bank name through which e-payment has been made and depositor returns to e-Challan portal to print Challan. The Challan will be password protected.

Note: Depositor has to register (mandatory) in the e-Challan portal for payment of taxes.

Mentioned below are the detailed steps.

10.3.1. Step 1: Login into e-Challan application

The following screen is the login screen of the e-Challan portal that the public can access.

DEPARTMENT	RS.(IN LAKHS)
Excise and Taxation	10728.087
Industries	104.728
Transport	322.890
Forest	69.857
Others	150.893
Total	11376.455

Key Field Description	Login ID	Enter the login ID <i>*For most of the DDOs the login ID is "Guest" with no password</i>
	Password	Enter the password

A detailed user manual of how to use the e-Challan module is available in the homepage of the website. It can also be accessed from https://himkosh.hp.nic.in/e-Challan/e-Challan_manual.pdf

10.3.2. Step 2: Fill details in e-Challan

After successful login following screen/blank Challan form will appear. The Dealing Assistant will fill the details in the e-Challan system. 'Tender by' and 'mobile no.' field should be correct, as the challan generated is password protected file. The Dealing Assistant will enter the password, which is a combination of first three character of 'tender by' and last five of 'mobile no.' as entered earlier.

Key Field Description	Dept Ref No	Optional e.g. Vehicle number for transport, TIN number for excise, Loan A/c No. in case of departmental loans
	Department	Select department from dropdown box
	DDO	Select DDO of department, who will receive the payment
	Head	Main scheme under which payment is made
	Tender by	Depositor name
	Address	Depositor address
	Mobile	SMS will be sent on entered mobile number
	Period from	Duration of payment of fee/tax
	Email	Optional detail
	Services	Amount against one service is mandatory
	Payment type	Ebanking for Net banking (Cyber Treasury) Manually for payment at bank counters
	Select Bank	Select for online payment

Select Payment Type as “**e-banking**”.

10.3.3. Step 3: Challan Payment

Select specific services as shown in “**Services**” available in the account. A user can make a payment of multiple services in favor of DDO.

Date: 5/26/2014 12:32:25 PM Welcome, You are Login as : mdmanzil@gmail.com | Change Password | Update Profile | Logout

eChallan - : Challan Payment Gateway

Payment Detail		Payee Detail	
Dept ref. No	<input type="text"/> Licence/Loan/Case/Permit/TIN/Registration no.	Tender By	1018 mukesh kumar
Department	Excise and Taxation	Period from	26-05-2014 To 26-05-2014
DDO	HMR00-509 ASSTT.EXCISE & TAXATION CC	Particulars	<input type="text"/>

Service(s)	SL.No.	Payment of (Service)	Head	Amount Rs.
	1	ADDITIONAL LICENCE FEE	0039-00-101-03	0

Select Bank Select Bank Total Amount 0 (Rs.)

Enter Code upkK Type Code

Services Available in Your Account

Payment of (Service)	In Favour of (DDO)	Select
COUNTRY SPIRITS		
ADDITIONAL LICENCE FEE	HMR00-509 ASSTT.EXCISE & TAXATION COMMR HAMIRPUR	<input type="button" value="Select"/>

Step 1: Please Select Any one of Services for which payment to be made.
 Step 2: Enter Particulars, if any.
 Step 3: Enter Required Amount for the payment of Service.
 Step 4: Click Submit and then click MakePayment that will Redirect to concern Bank Site.

Key Field Description NA

After submission of challan details, challan data is transferred to selected bank portal for making payment, by using/ operating his net banking account. Bank will authenticate transaction and return to e-Challan portal with transaction status. Once the payment is successful, the bank's name and date of transaction will be instantly updated on the e-Challan/Cyber Treasury website. Cyber Treasury (DTA) does next steps.

Date: 5/23/2014 11:56:26 AM Welcome, You are Login as : manu.simla@gmail.com | Change Password | Update Profile | Logout

Himachal Pradesh (ePayment through eChallan) DEPARTMENT OF FINANCE
Integrated Financial Management System (IFMS) Treasuries, Accounts and Lotteries CHALLAN

eChallan - : Response From Payment Gateway

HIMGRN No.	A14E100059
Bank Ref. No.	28102791
Status	Successfully completed
Amount	2.00
Print Challan	Print Challan

Key Field Description NA

Note on user registration: For registration, a user must have a valid email ID. The request has to be submitted to Cyber Treasury. The Dealing Assistant (DTA) at the Cyber Treasury will create the user in e-Challan application. Thereafter, a verification email will be sent to the email ID as entered in the registration form. Post registration, the authorized user can login with the new credentials.

Authorized user can also **Add services** by following the below given path (**My services → Manage services**). The user will then select department, its corresponding service and DDO in whose favor payment is to be made. This option speeds up the challan process for the user.

The screenshot shows the 'eChallan - Add Service to Your Account' page. The header includes the Himachal Pradesh logo, 'Integrated Financial Management System (IFMS)', and 'DEPARTMENT OF FINANCE'. The navigation menu on the left has sections for 'My Profile', 'My Services', and 'My Transactions'. The main content area has three dropdown menus: 'Choose Department' (Excise and Taxation), 'Choose Service' (-ADDITIONAL LICENCE FEE), and 'Payment In Favour Of' (HMR00-509 ASSTT.EXCISE & TAXATION COMM HA). Below these is an 'Add Service' button. A table titled 'Services Available in Your Account' lists one service: 'ADDITIONAL LICENCE FEE' with DDO 'HMR00-509 ASSTT.EXCISE & TAXATION COMM HAMIRPUR' and a 'Delete' link.

Key Field Description	NA
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Registered users have an advantage over non-registered user, since they can create profile and save required list of payments (services). Saved list would help the user to enter challan details quickly and have access to the history of transactions. A user can also take printouts of the old transactions.

10.3.4. Step 4: Print Challan (optional)

Once the transaction is successfully done at selected bank portal, the user can print the challan. The challan print screen is presented below. In case of online payments, this is not required. Whereas in case of payment at the agency bank/s, the printout of the challan needs to be deposited at the bank.

The screenshot shows the 'eChallan - Response From Payment Gateway' page. The header includes the Himachal Pradesh logo, 'Integrated Financial Management System (IFMS)', and 'DEPARTMENT OF FINANCE'. The navigation menu on the left is partially visible. The main content area contains a table with the following details:

HIMGRN No.	A14E100055
Bank Ref. No.	IK49648967
Status	Completed successfully.
Amount	1
Print Challan	Print Challan

Key Field Description	NA
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10.4. Receipts through Treasury linked agency bank (Manually)

In this section, the process for deposit through “**Manually**” option of e-Challan is presented. In this case, deposits have to be made at the bank, whereas the challans are generated online using the same application **e-Challan**.

10.4.1. Step 1: Preparation of e-Challan

A depositor/Government officer paying money at the bank in a Government account shall present *Form T.R.-1* generated through e-Challan portal in triplicate mentioning the following:

1. nature of payment,
2. the person/officer on whose behalf the money is paid into the Treasury and
3. all the information necessary for the preparation of receipt, tokens and proper accounts classification, etc.

Note: All DDOs except, Excise & Taxation and Court/s, use e-Challan portal for generation of challan. These DDOs instead use their prescribed forms for revenue deposit at banks (Reference: **GoHP Treasury rule no 49**). For such deposits, HIMGRN is not available and hence, these receipts are recorded in HP-OLTIS from the “**My Option → Receipts/Challan → Receipt Entry**” option.

To do the payment through Treasury linked agency bank the Dealing Assistant of the DDO first logs into the e-Challan system. This step is same as discussed in “Receipts by Cyber Treasury” with difference in only Payment Mode.

The screenshot shows the Himachal Pradesh e-Challan portal. It features a navigation menu on the left with options like 'Various Reports', 'News & Updates', and 'e-Challan - User Manual'. The main content area includes a bar chart showing revenue by department, a table of departmental revenues, and an 'Authorised Login' section with fields for Login ID, Password, and Login As (Public). Below the login section are instructions for users and a 'Download eChallan Mobile App' button.

DEPARTMENT	RS. (IN LAKHS)
Excise and Taxation	10728.087
Industries	104.728
Transport	322.890
Forest	69.857
Others	150.893
Total	11376.455

Key Field Description	Field Name	Description
	Login ID	Enter the login ID
	Password	Enter the password

The following page will open wherein the Dealing Assistant will enter details of the taxes and fees that needs to be paid to a particular DDO. Once the details have been entered, the Dealing Assistant will click on ‘**Submit**’. Since the e-Challan will be presented at the bank, the Dealing Assistant will select ‘**Manually**’ in “**Payment Type**”.

Key Field Description	Dept Ref No	Optional e.g. Vehicle no for transport, TIN no for excise, Loan A/c No. in case of departmental loans
	Department	Select department from dropdown box
	DDO	Select DDO of department, who will receive the payment
	Head	Main scheme under which payment is made
	Tender by	Depositor name
	Address	Depositor address
	Mobile	SMS will be sent on entered mobile number
	Period from	Duration of payment of fee/tax
	Email	Optional detail
	Services	Amount against one service is mandatory
	Payment type	Ebanking for Net banking Manually for payment at bank counters
	Select Bank	Select for online payment

Once the Dealing Assistant clicks on **'Submit'**, the following screen will open from which challan can be printed and presented at the bank.

Key Field Description	Login ID	Enter the login ID
	Password	Enter the password

10.4.2. Step 2: Present the challan to the bank

In this case, net banking facility is **not** used, and hence the Government officer/depositor will take a print of the e-Challan and present it at the bank. The depositor will submit the challan receipt to one of the agency banks of GoHP and make the payment. The challan form has three copies. Two copies will be retained by the bank (which will be later submitted to Treasury), and the third copy will be returned to the depositor.

10.4.3. Step 3: Submission of the receipts by bank to the Treasury

Once the payment have been received by the bank, it is their duty to submit the challans to the Treasury. The agency banks submits two copies of all the challans to the Treasury everyday through the messenger. Then the authorized user at STO/TO records these receipts in the HP-OLTIS.

10.5. Receipts through departments

This section covers the receipt payments that are collected by the State Departments on a regular basis. In such cases, the Government officer (in-charge) deposits a collective challan for collections made during the day at the agency bank. Establishments such as courts, hospitals, and medical colleges collect the payment from the public and submit the collective amount into the Treasury. **Refer to GoHP Treasury Rules number 45-47.**

Note: In case where government receipt is collected by the Government Officers, it shall be their responsibility to deposit such receipts in Government accounts at the end of the day or latest by next working day. Challan for deposit of such receipts in Government account has to be generated from the e-Challan application (Manually option). The DDO shall deposit the total amount collected through a single challan generated through e-Challan portal mentioning the details of all depositors.

The steps for the same are same as “Receipt through Treasury linked agency bank”.

10.5.1. Step 1: Payment by user in the department (receipts for the Government)

Once the user will do the payment at the Government department, the depositor is given a receipt by the local office from the **Departmental Receipt Book**. Until the Department gets the Receipt Book printed, the receipts may be issued in the serially numbered receipts under the signatures of the Head of the Office.

10.5.2. Step 2: Acknowledgement to the depositor

The Head of an Office/DDO receiving money on behalf of the Government must give the payer a receipt, giving details of the receipt. The Head of the Office or any other authorized Officer subordinate to him /her (gazetted or non-gazetted) shall sign the receipt. The Officer signing the receipt shall ensure at the time of signing the receipt and initialing the counterfoil that the amount has been properly entered in the cashbook. All receipt books including blank books have to be kept in the personal custody of the Government official using them.

10.5.3. Step 3: Preparation of e-Challan and payment

The DDO shall deposit the total amount so collected through a Challan generated through e-Challan portal duly mentioning the details of all depositors, **at least once every month**, or whenever such receipts exceed the amount specified under the Treasury rules. However, it must be ensured that only the receipts under same Head of Account are clubbed in a single e-Challan.

10.5.4. A note on Special Departmental Receipts

Moneys received by Officers of the Departments presented below, will be received directly at the Banks without the intervention of the DTO/TO in accordance with the special rules specified against each department.

- Public Works
- Forest
- Receipts pertaining to Department of Excise and Taxation

Note: The original challan may be in the form of a book sent daily for signature.

Public Works Department (PWD)

Receipts of the PWD, in Form S.T.R. 3-A, shall be issued only by the Divisional Officers, Sub-Divisional Officers or other Government official specially authorized by the Government. Receipt Book should be obtained from the District Treasury where their respective headquarters are situated (GoHP Treasury Rule 48).

Reference: GoHP Treasury rule no 48, 56-58

Public Works Officer, who has to frequently make remittances, shall keep a book in Form S.T.R.6 (in which s/he will enter all his/her remittances to the Treasury. This book shall be reconciled with Form T.A. 2 available in eKosh at the end of each month. Any discrepancy and comparison schedule of receipts to be shared with concerned Treasury/ Sub-Treasury Officer.

In a Division for each Treasury only one Remittance Book which shall remain with the Executive Engineer in charge of the Division. All **moneys remitted by Public Works** sub Divisional Officer in to a Treasury or sub-Treasury shall be accompanied by **challans in triplicate**, one copy being returned to the tenderer, duly signed as a receipt, and the other retained in the Treasury for record and the third one to be sent to the A.G.

The Executive Engineer, on receipt of the receipted challan, with the Sub-Divisional Officer's Cash Book in support of the payments made into the Treasury or sub-Treasury, shall enter the amount in his/her Remittance Book and forward it to the Treasury Officer with the original challans.

The Treasury Officer will retain the challans and return the Remittance Book with consolidated receipt for the amount paid into the Treasury during the month both by the Executive Engineer and the Officers under his/her control.

Executive Engineer must know, at the earliest, the payments which have been made into Treasuries by Civil Officers on account of the Public Work Department, each Executive Engineer in the district shall be furnished or made available on Treasury portal with a memorandum of the monthly receipts in the Treasury on his/her account pertaining to his/her division. The memorandum shall give the following particulars:

- a. date of payment into the Treasury,
- b. paid by whom, i.e. whether by the Deputy Commissioner or Tehsildar, or any other Officer,
- c. nature of item,
- d. name of person from whom recovered,
- e. authority under which recovered, and
- f. amount.

*Moneys received from the Officers of the Department should be paid as soon as possible into the nearest Treasury for **credit** as Public Work Remittances.* If a Divisional Officer or sub-Divisional Officer makes use of cash receipts temporarily for current expenditure, under the provisions of Subsidiary Treasury Rules 3.28, s/he must, before the end of the month send to the Treasury Officer a cheque for the amount thus utilized, drawn, and endorsed in the manner laid down the rules.

(Note: This rule does not apply to receipts realized by short payments on bills or other vouchers)

Works Deposit: In case of works deposits funds are transferred to PWD by way of "**bill by challan mode**". The bill along with sanction is submitted at the Treasuries, which after verification submit the pay order to the banks. Bank/s in turn credits the PWD account 8782 (102) head as PWD remittance and debits the relevant account head of transferring department (e.g. Education). Then PWD can withdraw money by way of LOC (Cheques) for payment to suppliers. Please refer to Bill section for process of "bill by challan mode" and "Payment LoC" section for process of payment by LOC cheques.

If a Public Works Officer sends a cheque as a remittance to the Treasury, the cheque **should be drawn in his/her** own favor and endorse himself with the word "Received payment by **transfer credit** to the Public Works Department."

Remittances made to the bank cheques paid in as Public Works receipts shall be entered in the remittance book but in the place for the Treasury receipts should be entered "**By Bank Cheque**" and the book need not be sent with the remittance, provided that the cheques are always endorsed as prescribed in the preceding rule.

Forest Department

Reference: GoHP Treasury rule no 58 (2)

The authorized Bank will receive Forest Revenue when paid by a Forest Officer. The Forest Officer also countersigns the challan.

Earnest Money Deposits (EMDs) tendered by contractors/purchases of forest produce are to be paid by them directly at a bank, where these will be credited to Revenue Deposits and not as Forest Remittances. Refunds of these deposits will be regulated by rules governing deposits and their refunds.

Remittances by the Forest Officer may be in cash or partly in cash and partly by cheque/net banking, or wholly by a cheque/ net banking. The amount paid in cash and the amount remitted by cheque/net banking are shown separately in the challan or remittance note. Remittance by the Forest Officer can also be made using net-banking facilities on the e-Challan portal.

The Treasuries through e-Kosh will furnish a consolidated receipt in Form T.A-12, for the Forest Remittances received and credited during the month on the fifth of the ensuing month. The Officers dealing with the Treasury shall access these. The Treasury will supply no physical copies. Refer to **GoHP Treasury rule number 59-60** for details on Forest dept. remittances.

Department of Excise and Taxation

Reference: GoHP Treasury rule no 49 (2), 62, 63

Anyone who has no access to internet, cannot generate online challan, and has to pay money in account of Government will tender the amount at the Office of the concerned Officer accompanied by a challan or memorandum in form S.T.R.4., in triplicate, if the receipt is above the amount mentioned as per provisions of the rule.

The Office entrusted with the duty of examining the challans will examine, and enter the challan in the appropriate register of challans and will write on the all three copies the word "Correct". S/he will then affix his/her initials to the challans with the date, specify the Head of Account and return all the three copies to the payer, who will then proceed with them to the bank.

However, in case where the challan is generated online using e-Challan, the depositor is not required to visit the office of DDO/ Treasury and can directly proceed to deposit money by using the net-banking facility. The money will be received and credited to the proper Head of Account (HoA) and an acknowledgement will be granted to the depositor in the original challan. The other two copies of the challan will be forwarded with the daily accounts to the TO who will pass the daily accounts to the DTO. This rule also applies to receipts in respect of local funds and deposits.

The amount of license fee, duty permit fee, etc., to be credited under Head of Account "0039-State Excise Duties" shall be deposited by a challan in triplicate.

Further, in case of Excise and Taxation Department, receipts can also be collected online through banks, with which Excise and Taxation department have entered into MOU. The account of such banks should be rendered to the designated attached Treasury and will form part of their daily Receipt Scrolls. Such online receipts will not be included in the receipt of Cyber Treasury.

As per GoHP **Treasury Rule No. 49** In the case of receipts or Excise and Taxation Department, credit certificate shall be given by the Excise and Taxation Department in the copies of TA 2, which are given to Department from Treasuries.

HP Transport Corporation

Reference: GoHP Treasury rule no 62

General Managers, H.P. Transport Corporation are authorized to deposit the amount collected as Passenger and Goods Tax into the SBI or other authorized bank directly, without channeling through the Treasuries/ Sub-Treasuries.

The responsibility for the correct classification on the challan is of the General Manager, Himachal Pradesh Roads Transport Corporation. One part of the challan shall be returned to the person making the payment as a receipt and duplicate with original shall be forwarded to the TO concerned, who shall retain the duplicate and transmit the original to the Excise and Taxation Officer of the District concerned. Account for all the receipts

made through e-Challan should be prepared & rendered to the AG (A&E) HP by the Cyber Treasury. **No Treasury shall include transactions in their account if receipt is coming through e-Challan through electronic payment by the depositor.**

Where receipt is accepted in designated Treasuries, the receipt scroll shall be sent to the attached Treasury. Such designated bank branches shall include these payments in scroll sent to the attached Treasury on daily basis.

There will be a daily clearance of cheques accepted and the transactions will be included in the daily account submitted to the Treasury after the cheques have been cleared. If a cheque is dishonored by the concerned bank on presentation, it will be reported at once to the payer with a demand for payment through net banking/demand draft.

10.5.5. Transfer Receipts

By Transfer Receipts are effected by way of book transfer from a Payment Head to a Receipt Head such as transfers effected from Salary (GPF, GIS, Income Tax etc.), and from other Bills. Most of such transfers such as salary related deductions are **automatic** in the system.

Please refer to Salary BT/AG deductions section for detailed processes.

Note: DDOs has to take utmost care in choosing the Head of Account of Receipts and Amount so that no error/mistake is committed. That may entail booking of the transfer in wrong heads. E.g. if transfer to be made to head 8658 for Income Tax is booked in other head, the agency will not get credit for the same.

11. Payment and Receipt reconciliation

The DDOs are required to match the receipts and payment records uploaded on the Treasury website with the records available with them on a monthly basis before 15th of every month. Refer to **GoHP Treasury Rule number 120**. Such records are maintained in the **physical Cash Book**. Every DDO can view the records of receipt and payment in the **'Reports'** section of the e-Kosh on HIMKOSH (IFMIS¹⁰) website. For payment details refer **TA3** report and for receipt details refer **TA2** report. Go to HIMKOSH website <http://himkosh.nic.in/Treasuryportal/>.

Key Field Description NA

Click on **“eKosh”**. eKosh is the online financial reporting application.

¹⁰ Integrated Financial Management Information System

Key Field Description	NA
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Note: District Treasuries shall ensure that the real time data availability is in place for the DDOs. Uploading of accounts data containing payment and receipt figures for every month needs to be performed on e-Kosh/MIS portal by 5th of succeeding month. Data should also be uploaded every day or when sub-Treasury accounts are merged, whichever is earlier. Uploads by District Treasuries must continue until all treasuries of the district are on online system where data will be available on a real-time basis. Once the accounts are compiled in OLTIS, various reports are readily available in the e-Kosh for access by the DDOs.

11.1. Payment Reconciliation (Manual process)

At the beginning of every month, the DDO will compare the DDO detailed payment report (**TA3**) available in the HIMKOSH with the records of payment available with them. If any discrepancy is found, the DDO will ensure removal of the discrepancy by approaching the relevant Treasury/Sub-Treasury office and reconciling the accounts. In case of STO, the discrepancy issue can also be sent to Treasury Office for resolution. After resolution at Treasury level, the updated accounts are submitted to the AG.

11.2. Receipt Reconciliation (Manual process)

Similar to the payment reconciliation process, every month the DDO will compare the DDO detailed receipt report (**TA2**) available in the HIMKOSH with the records of receipts available with them. If any discrepancy is found the DDO will ensure removal of the discrepancy and reconciling of the figures with the Treasury/Sub-Treasury office. After resolution, the Treasury submits the updated accounts to the AG.

Note: TA-37 report contains consolidated amounts under various head. It can be referred for payment and receipt reconciliation.

12. E-Kosh reports for Departments (HoDs/DDOs)

12.1. Overview

eKosh is the central information dissemination interface through the Internet for various stakeholders like Finance Department, HODs, DDOs, employees, AG, Pensioners etc. All kinds of MIS reports are available on this Interface in the public domain. Data from various applications such as e-Budget, HP-OLTIS, etc. is assimilated in eKosh for the purpose of monitoring and reporting. Presented below is a description of various financial reports for Departments (HODs/DDOs).

Go to HIMKOSH website <http://himkosh.nic.in/Treasuryportal/> and click on eKosh link.

Table 13: Various e-Kosh reports for Departments (HoDs/DDOs)

Report Name	Description
eBudget-HOD Wise Budget Allocation	Data is populated from e-Budget. The report details HoD wise budget allocation with columns as “Sanction”, “Addition”, “Saving”, and “Revised”. Data is populated against various heads under the HoD.
HOD Wise Expenditure (Compiled)	The report details head wise expenditure during the selected period. It has columns such as number of bills, Gross amount, AG/BT deductions, and net payment.
Allocation & Expenditure based on Minor code (Compiled)	The report details allocated budget, expenditure upto previous month, during the month, total expenditure as on date, balance budget, and % of budget expended till date, against various heads.
Current DDO Allocation and Expenditure (Passed and Compiled)	This report details DDO scheme wise allocation and expenditure details for various heads. The report contains bill numbers, passing date, book date, voucher number, paid date, head-wise. It also displays, allocated, expended, and remaining budget, head-wise.
* List of Retirements Due in E-Salary (Next 24 Months)	The reports details list of employees about to retire in next 24 months. The report displays their IP number and Date of retirement.
DDO Monthly Expenditure Report	This report displays bills paid and compiled in the selected month , along with their heads. The report also details total expenditure under various heads (for the month), previous expenditure, total expenditure, allocated budget and balance budget.
DDO Voucher / Challan	Reports on receipt and expenditure DDO-wise, head-wise, along with bill details, for a selected period, can be seen from this report.
DDO Wise Expenditure (Query)	The report displays DDO-wise, expenditure information such as total number of bills, amount, AG/BT deductions and net payment, based on selected query.
DDO Wise Receipt (Query)	The report displays DDO-wise, receipt information such as total number of challans, receipt amount, receipt-head, tenderer, etc., based on selected query.
DDO Wise Cheque Issue (Works Department)	This report details all compiled LoC cheques of various SDOs under the selected division along with the cheque amounts.

Note: There are 2 other reports, namely, **Expenditure Wrongly Booked** and **eVitran-Drill Down Budget Distribution Detail**, which are currently not opening.

12.2. Reports

In the section below, screenshots for various reports mentioned in the table above, are illustrated.

12.2.1. eBudget-HOD Wise Budget Allocation

1. Click on “eBudget- HOD Wise Budget Allocation” link. The following screen will open.

IFMS - Integrated Financial Management System
Treasuries, Accounts and Lotteries
Department of Finance, Himachal Pradesh
हिमकोष

HOD - Head of Department Wise Budget Allocation [Current]

Query as on Date: 2017-11-18
Select Query: ALL HEAD OF DEPARTMENT
Submit | Reset

Treasury	Available Upto	Treasury	Available Upto	Treasury	Available Upto
UNA	16/11/2017	SHANBA	16/11/2017	BILASPUR	14/11/2017
KANGRA	13/11/2017	SHIMLA	13/11/2017	CAPITAL SHIMLA	13/11/2017
SOLAN	10/11/2017	SIRMAUR	10/11/2017	HANDI	10/11/2017
LAHAUL SPITI	10/11/2017	KINNAUR	10/11/2017	KULLU	10/11/2017
HAMIRPUR	10/11/2017				

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Key Field Description	Field	Description
	Query as on Date	The date of generation of report
	Select Query	Select type of report to be generated. Select Query 01. Head of Account and SOE Wise 02. Central/State Scheme and SOE Wise 03. Scheme, Plan/NonPlan and SOE Wise 04. Plan/NonPlan, Scheme and SOE Wise 05. Plan/NonPlan, Head of Account and SOE Wise 06. Plan/NonPlan, Maj, SMJ, Min, SMin, Bud, VC and SOE Wise 07. Major Head and SOE Wise 08. Head of Account and BudgetID Wise 09. Demand, Major and SOE Wise 10. Major, Demand and SOE Wise
	Select HoD	Select Head of Department for which report is to be generated

2. Select the criteria for report and click on “**Submit**”. Click on “**Reset**” button to reset the data entered in the fields.

3. Sample report output is displayed below.

BUDGET ALLOCATION REPORT For the Financial Year [2017-2018] AS ON DATE [17-11-2017]
For Head of Department [401-DIRECTOR TREASURY AND ACCOUNTS]

AS Per Selected Query [06. PLAN/NONPLAN,MAJ,SMJ,MIN,SMIN,BUD,VC AND SOE WISE] [in Thousands]

Plan_NonPlan	"MAJ-SM-MIN-SMN-BUD-VC"	SoeCd	SANCTION	ADDITION	SAVING	REVISED
Grand Total			626326	283522.44	10500	899348.44
Non_Plan	Total		496326	55722.44	10000	542048.44
	2030-02-101-01-500N-V	Total	21609	34745	0	56354
		33-MATERIAL AND SUPPLY	21609	34745	0	56354
	2054-00-095-01-500N-V	Total	68237	1627.44	0	69864.44
		01-SALARIES	29720	0	0	29720
		02-WAGES	124	0	0	124
		03-TRAVEL EXPENSES	371	300	0	671
		05-OFFICE EXPENSES	2310	0	0	2310
		06-MEDICAL REIMBURSEMENT	534	0	0	534
		07-RENT, RATES AND TAXES	45	13	0	58
		12-PROFESSIONAL AND SPECIAL SERVICE	17500	0	0	17500
		15-TRAINING	55	0	0	55
		20-OTHER CHARGES	22	0	0	22
		27-MOTOR VEHICLES PURCHASE	1	784.44	0	785.44
		30-MOTOR VEHICLES OS,POL,REPAIR	554	500	0	1054
		64-TRANSFER EXPENSES	1	30	0	31
		65-REMUNERATION TO OUTSOURCE EMPLOYEES	17000	0	0	17000
	2054-00-097-01-500N-V	Total	274596	0	0	274596
		01-SALARIES	251042	0	0	251042
		02-WAGES	2930	0	0	2930
		03-TRAVEL EXPENSES	2769	0	0	2769
		05-OFFICE EXPENSES	8822	0	0	8822
		06-MEDICAL REIMBURSEMENT	6246	0	0	6246
		07-RENT, RATES AND TAXES	1041	0	0	1041
		15-TRAINING	1	0	0	1

Key Field Description

NA

12.2.2. HOD Wise Expenditure (Compiled)

1. Click on “HOD Wise Expenditure (Compiled)” link. The following screen will open.

Transaction Date From: 2017-04-01
Transaction Date To: 2017-11-18
Select Query: ALL HEAD OF DEPARTMENTS
Submit Reset

Treasury	Available Upto	Treasury	Available Upto	Treasury	Available Upto
JUNA	16/11/2017	CHAMBA	16/11/2017	BILASPUR	14/11/2017
KANGRA	13/11/2017	SHIMLA	13/11/2017	CAPITAL SHIMLA	13/11/2017
SOLAN	10/11/2017	BIRMAUR	10/11/2017	MANDI	10/11/2017
SAHIBUL SPITI	10/11/2017	KINNAUR	10/11/2017	KULLU	10/11/2017
HAMIRPUR	10/11/2017				

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Key Field Description	Field	Description
	Transaction Date From	The date from which expenditures are to be seen in the report
	Transaction Date To	The date till which expenditures are to be seen in the report
	Select Query	Select type of report to be generated. <div style="border: 1px solid black; padding: 5px;"> Select Query 01. Expenditure - SOE Wise 02. Expenditure - Plan NonPlan and SOE Wise 03. Expenditure - Scheme and SOE Wise 04. Expenditure - Demand Wise 05. Expenditure - Major Head Wise 06. Expenditure - HOD and Head of Account Wise 07. Expenditure - HOD, DDO and Head of Account Wise 08. Expenditure - Head of Account and SOE Wise 09. Expenditure - HOD, DDO, Date and SOE Wise 10. Expenditure - SOE, HOD Wise 11. Expenditure - HOD Wise 12. Expenditure - DISTRICT WISE CSS and Plan NonPlan Wise 13. Expenditure - Demand, Plan NonPlan and Head of Account Wise 14. Expenditure - Demand, Plan NonPlan, HOD, Major and Soe Wise </div>
	Select HoD Optional	Select Head of Department for which report is to be generated

2. Select the criteria for report and click on “**Submit**”. Click on “**Reset**” button to reset the data entered in the fields.
3. Sample report output is displayed below.

BUDGET EXPENDITURE REPORT DURING THE PERIOD [01-11-2017 TO 17-11-2017]

For Head of Department [401-DIRECTOR TREASURY AND ACCOUNTS]

AS Per Selected Query [13. EXPENDITURE - DEMAND, PLAN NONPLAN AND HEAD OF ACCOUNT WISE] [in Rupees]

DEMAND	PN	DM.MAJ.SM.MIN.SMN.BUD.VC.PN.SOE	BILLS	GROSS	AGDED	BTDED	NETPAYMENT
Grand Total			150	25558955	7602871	987459	16968625
19-SOCIAL JUSTICE AND EMPOWERMENT	Total		1	4082	0	0	4082
	NonPlan	Total	1	4082	0	0	4082
		19-2235-60-800-05-500N-V-N-06-MEDICAL REIMBURSEMENT	1	4082	0	0	4082
29-FINANCE	Total		131	24163170	7150754	899494	16112922
	NonPlan	Total	123	22602929	7060754	869405	14672770
		29-2054-00-095-01-500N-V-N-01-SALARIES	10	2653250	1031916	135950	1485384
		29-2054-00-095-01-500N-V-N-02-WAGES	1	6510	0	0	6510
		29-2054-00-095-01-500N-V-N-03-TRAVEL EXPENSES	2	4436	0	0	4436
		29-2054-00-095-01-500N-V-N-05-OFFICE EXPENSES	2	32390	0	0	32390
		29-2054-00-095-01-500N-V-N-06-MEDICAL REIMBURSEMENT	1	13705	0	0	13705
		29-2054-00-095-01-500N-V-N-30-MOTOR VEHICLES OS,POL,REPAIR	2	22927	0	0	22927
		29-2054-00-095-01-500N-V-N-64-TRANSFER EXPENSES	1	1449	0	0	1449
		29-2054-00-095-01-500N-V-N-65-REMUNERATION TO OUTSOURCE EMPLOYEES	2	1324730	0	0	1324730
		29-2054-00-097-01-500N-V-N-01-SALARIES	46	17805162	6028838	733455	11042869
		29-2054-00-097-01-500N-V-N-02-WAGES	8	109410	0	0	109410
		29-2054-00-097-01-500N-V-N-03-TRAVEL EXPENSES	3	10003	0	0	10003
		29-2054-00-097-01-500N-V-N-05-OFFICE EXPENSES	33	358173	0	0	358173
		29-2054-00-097-01-500N-V-N-06-MEDICAL REIMBURSEMENT	8	219414	0	0	219414

Key Field Description

NA

12.2.3. Allocation & Expenditure based on Minor code (Compiled)

1. Click on “Allocation & Expenditure based on Minor code (Compiled)” link. The following screen will open.

State Level Queries Based on Minor Head[Allocation and Expenditure]

Query as on Date: 2017-11-17

Select Query (Report as): Select Query

Expenditure Head Upto Minor Code: 2202 - 01 - 101 Major-SMaj-Minor

Treasury	Available Upto	Treasury	Available Upto	Treasury	Available Upto
JNA	16/11/2017	CHAMBA	16/11/2017	BILASPUR	14/11/2017
KANGRA	13/11/2017	SHIMLA	13/11/2017	CAPITAL SHIMLA	13/11/2017
SOLAN	10/11/2017	SIRMAUR	10/11/2017	MANDI	10/11/2017
LAHAUL SPITI	10/11/2017	KINNAUR	10/11/2017	KULLU	10/11/2017
HAMIRPUR	10/11/2017				

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Key Field Description	Field	Description
	Query as on Date	The date of generation of report
	Select Query (Report as)	Select type of report to be generated. Select Query 01. Head of Account and SOE Wise 02. Central/State Scheme and SOE Wise 03. Scheme, Plan/NonPlan and SOE Wise 04. Plan/NonPlan, Scheme and SOE Wise 05. Plan/NonPlan, Scheme, SubMinor and SOE Wise 06. Plan/NonPlan, Head of Account and SOE Wise 07. Plan/NonPlan, Maj, SMJ, Min, SMin, Bud, VC and SOE Wise 08. Major Head and SOE Wise
	Expenditure Head Upto Minor Code	Select expenditure head upto the minor code against which allocation and expenditure has to be seen.

2. Select the criteria for report and click on “**Submit**”. Click on “**Reset**” button to reset the data entered in the fields.
3. Sample report output is displayed below.

GOVERNMENT OF HIMACHAL PRADESH								
STATE LEVEL BUDGET EXPENDITURE REPORT FOR [2202-01-101 EXPENDITURE] AS ON DATE [17-11-2017]								
AS Per Selected Query [07. PLAN/NONPLAN,MAJ,SMJ,MIN,SMIN,BUD,VC AND SOE WISE EXPENDITURE] [in Rupees]								
Plan_NonPlan	MAJ.SM.MIN.SMN.BUD.VC	SoeCd	Budget Allocation (A)	Exp UpTo Prv.Month (B)	During Month (C)	Total Expenditure (D=B+C)	Balance (A-D)	% Exp of Budget
Grand..Total			25340487000	12491920998	1686402790	14178323788	11162163212	55.95
Non_Plan	Total		24720587000	12235503431	1679826087	13915329518	10805257482	56.29
	2202-01-101-01-500B-V	Total	15182000	3922168	0	3922168	11259832	25.83
		05-OFFICE EXPENSES	66000	0	0	0	66000	0
		20-OTHER CHARGES	472000	0	0	0	472000	0
		33-MATERIAL AND SUPPLY	14644000	3922168	0	3922168	10721832	26.78
	2202-01-101-01-500N-V	Total	14607873000	7232632296	978149143	8210781439	6397091561	56.21
		01-SALARIES	14053799000	7037806451	959329170	7997135621	6056663379	56.9
		02-WAGES	421976000	171169999	18368409	189538408	232437592	44.92
		03-TRAVEL EXPENSES	10883000	973740	25506	999246	9883754	9.18
		05-OFFICE EXPENSES	10655000	3714480	146851	3861331	6793669	36.24
		06-MEDICAL REIMBURSEMENT	58390000	17269020	279207	17548227	40841773	30.05
		07-RENT, RATES AND TAXES	343000	0	0	0	343000	0
		20-OTHER CHARGES	85000	0	0	0	85000	0
		33-MATERIAL AND SUPPLY	38650000	1698606	0	1698606	36951394	4.39
		40-SCHOLARSHIPS,STIPENDS AND CONCESS.	13000000	0	0	0	13000000	0
		64-TRANSFER EXPENSES	92000	0	0	0	92000	0
	2202-01-101-03-500B-V	Total	17627000	2881928	0	2881928	14745072	16.35
		05-OFFICE EXPENSES	89000	0	0	0	89000	0
		20-OTHER CHARGES	422000	0	0	0	422000	0
		33-MATERIAL AND SUPPLY	17116000	2881928	0	2881928	14234072	16.84
	2202-01-101-03-500N-V	Total	10079905000	4996067039	701676944	5697743983	4382161017	56.53
Key Field Description	NA							

12.2.4. Current DDO Allocation and Expenditure (Passed and Compiled)

1. Click on “Current DDO Allocation and Expenditure (Passed and Compiled) link. The following screen will open.

Key Field Description	Field	Description
	Finyr	Default current financial year
	Treasury	Select the Treasury Code
	DDOCode	Select the DDO code
	SOE(optional)	This is an optional field

2. Select the criteria for report and click on “**Get Report**”.
3. Sample report output is displayed below.

himkosh.nic.in/eHPOLTIS/PublicReports/wfrmPublicReportViewer - Google Chrome

himkosh.nic.in/eHPOLTIS/PublicReports/wfrmPublicReportViewer

2 of 3 ? Find | Next

DDO Scheme Wise Allocation and Expenditure Details [FinYear: 2017-2018]
DDO: CTO00-105 D.D.(TREASURY & ACCOUNTS) SHIMLA

20 OTHER CHARGES 19-2235-60-104-01-S00N-20-N-V						Total Allocation: 0.00		
S.No	Bill No	Passing Date	Book Date	Vch. No.	Paid Date	Allocation	Amount	Balance
1	CTO001052017100176	02-08-2017	03-08-2017	000030	03-08-2017		30000.00	-30000.00
20 OTHER CHARGES 19-2235-60-104-01-S00N-20-N-V						0.00	30000.00	-30000.00

E-Salary 18-11-2017 14:12:02 NIC-HP 2

Key Field Description	NA
-----------------------	----

12.2.5. * List of Retirements Due in E-Salary (Next 24 Months)

1. Click on “*List of Retirements Due in E-Salary (Next 24 Months)” link. The following screen will open.

Key Field Description	Field	Description
	HOD	Select HoD Code for which list of employee nearing retirement has to be seen
	Expected Retirement Date	System default (24 months from current date) *Can be changed by the user

2. Select the criteria for report and click on “**Print**”.

3. Sample report output is displayed below.

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Department of Finance, Himachal Pradesh

E-Bills GO GREEN With e-Salary

₹ HOD Wise Employee Retirement Report

HOD: 401 - DIRECTOR TREASURY & ACCOUN Expected Retirement Date: 08/11/2019

List of Government Employees Due For Retirement Upto 30-11-2019

DDO	Name	Designation	IP No.	DOR
401-DIRECTOR TREASURY & ACCOUNTS				
BLP00-DTO BILASPUR				
500-DISTRICT TREASURY OFFICER BILASPUR	BHAG SINGH	PEON	IP02 10009	30-04-2018
	JOGINDER SINGH	SWEEPER	IP02 10013	31-03-2018
CHM00-DTO CHAMBA				
500-DISTRICT TREASURY OFFICER CHAMBA	DINANATH	SENIOR ASSISTANT	IP04 12352	31-08-2018
	SURESH KUMARI	PEON	IP04 19938	31-12-2018
	KAUSHALYA DEVI	PEON	IP04 23584	31-07-2018
	LAL SINGH	PEON	IP51 10622	30-09-2019
	NEENA KUMARI	SUPRINTENDENT GRADE II	IP04 11709	30-09-2019
	RATTAN CHAND	TREASURY OFFICER	IP51 10824	31-07-2019
CTO00-CAPITAL TREASURY				
105-D.D.(TREASURY & ACCOUNTS)	ATTAR SINGH CHAUHAN	DRIVER	IP01 11582	31-03-2019
	SARLA DEVI	PEON	IP01 11599	30-11-2018
	SHASHI RANA	TREASURY OFFICER	IP33 10004	30-04-2019
500-DISTRICT TREASURY OFFICER	MANOJ KUMAR	JUNIOR ASSISTANT	IP33 16478	30-04-2018
	HARI NAND KASHYAP	TREASURY OFFICER	IP01 11548	31-03-2018
HMR00-DTO HAMIRPUR				
500-DISTRICT TREASURY OFFICER	KULDEEP PATIAL	SENIOR ASSISTANT	IP14 15844	30-11-2019

Key Field Description: NA

12.2.6. DDO Monthly Expenditure Report

1. Click on “DDO Monthly Expenditure Report” link. The following screen will open.

hmkosh.nic.in/ehpoltis/PublicReports/wfrmReportDDOMonthlyExpenditure

IFMS-Integrated Financial Management System
हिमकोष Treasuries, Accounts And Lotteries
Department of Finance, Himachal Pradesh

GO GREEN With HP-OTIS

Monthly Expenditure of DDO

FinYear: 2017
Month: November
Treasury: Select
DDOCode: Select

Get Report

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Website designed by KIC HP State Centre, Shimla, Himachal Pradesh

Key Field Description	Field	Description
	FinYear	Select the financial year
	Month	Select the month
	Treasury	Select the Treasury Code
	DDOCode	Select the DDO Code

2. Select the criteria for report and click on “**Get Report**”.

3. Sample report output is displayed below.

hmkosh.nic.in/ehpoltis/PublicReports/wfrmPublicReportViewer

[FY : 2017-2018] Monthly Expenditure of CTO00-105-D.D.(TREASURY & ACCOUNTS) SHIMLA for the month of November 2017

2054-00-095-01-S00N-N-V								
billno	Vch No-Date	01-Salary	05-OfExp	30-MtrVopr	65-ReOsEmp	Gross	Deductions	NETAMOUNT
CTO001052017100307	2 - 01/11/2017	0	13010.00	0	0	13010.00	0.00	13010.00
CTO001052017100308	3 - 01/11/2017	0	0	0	1281370.00	1281370.00	0.00	1281370.00
CTO00105102017-001	9 - 02/11/2017	1084538.00	0	0	0	1084538.00	519999.00	564537.00
CTO00105102017-002	10 - 02/11/2017	53280.00	0	0	0	53280.00	5034.00	48246.00
CTO00105102017-003	11 - 02/11/2017	730845.00	0	0	0	730845.00	327672.00	402973.00
CTO00105102017-004	12 - 02/11/2017	185013.00	0	0	0	185013.00	20385.00	164648.00
CTO001052017000016	21 - 02/11/2017	2062.00	0	0	0	2062.00	0.00	2062.00
CTO001052017100316	27 - 03/11/2017	0	0	0	63360.00	63360.00	0.00	63360.00
CTO001052017100313	28 - 03/11/2017	0	0	12927.00	0	12927.00	0.00	12927.00
CTO001052017100314	30 - 03/11/2017	0	0	10000.00	0	10000.00	0.00	10000.00
CTO001052017100325	39 - 10/11/2017	0	19380.00	0	0	19380.00	0.00	19380.00
TOTAL	(A)	2055536.00	32390.00	22927.00	1324730.00	3435583.00	873070.00	2562513.00
Previous Expenditure	(B)	14736013.00	1161280.00	162841.00	6872986.00			
Total Expenditure	(C=A+B)	16791549.00	1193670.00	185768.00	8197716.00			
Budget	(D)	21000000.00	1500000.00	300000.00	10000000.00			
Balance	(D-C)	4208451.00	306330.00	114232.00	1802284.00			

NICNET:HP Printed On 18/11/2017 1

Key Field Description NA

12.2.7. DDO Voucher / Challan

1. Click on “DDO Voucher/Challan” link. The following screen will open.

hmkosh.hp.nic.in/evitran/ReportsHOD/wfrmDDO_ExpenditureReceipt.aspx

Managed bookmarks Welcome to Bugzilla New Tab Consulting Source - CMS Home | Asian D WBG eConsultant2 Bugzilla Report

IFMS - Integrated Financial Management System
 Treasuries, Accounts and Lotteries
 Department of Finance, Himachal Pradesh
 हिमकोष

DDO - Drawing & Disbursing Officer Wise Expenditure (Voucher) / Receipt (Challan)

Select Report Type DDO Expenditure DDO Receipt

Transaction Date From 18/11/2017

Transaction Date To 18/11/2017

Select Treasury -- SELECT TREASURY --

Enter DDO

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Key Field Description

Field	Description
Select Report Type	Report can either be for “DDO Expenditure” or “DDO Receipt”

Transaction Date From	Date from which transactions are to be seen
Transaction Date To	Date till which transactions are to be seen
Select Treasury	Select the Treasury Code
Enter DDO	Enter the DDO Code

2. Select the criteria for report and click on “**View Report**”.
3. Sample report output is displayed below (**DDO Expenditure**).

Head Of Account Wise DDO Expenditure/Bills						
From 01/11/2017 to 18/11/2017						
DDO Discription :	CTO00-105-D.D.(TREASURY & ACCOUNTS) SHIMLA					
Head Of Account :00-8009-01-101-02-S00N-47-N-V-ADVANCES	[HEAD TOTAL : 3835000]					
VouchDt	VouchNo	BillNo	GrossAmt	ToDed	AGDed	NetAmt
01/11/2017	26	CTO001052017100309	1500000	0	0	1500000
01/11/2017	27	CTO001052017100312	200000	0	0	200000
01/11/2017	28	CTO001052017100306	75000	0	0	75000
06/11/2017	147	CTO001052017100318	180000	0	0	180000
06/11/2017	148	CTO001052017100322	300000	0	0	300000
08/11/2017	185	CTO001052017100323	1500000	0	0	1500000
08/11/2017	186	CTO001052017100324	80000	0	0	80000
Head Of Account :00-8342-00-117-01-0000-00-N-V-	[HEAD TOTAL : 211020761]					
VouchDt	VouchNo	BillNo	GrossAmt	ToDed	AGDed	NetAmt
13/11/2017	1	CTO0010517A8342001	211020761	0	0	211020761
Head Of Account :29-2054-00-095-01-S00N-01-N-V-SALARIES	[HEAD TOTAL : 2055536]					
VouchDt	VouchNo	BillNo	GrossAmt	ToDed	AGDed	NetAmt
02/11/2017	9	CTO00105102017-001	1084536	68971	451028	564537
02/11/2017	10	CTO00105102017-002	53280	5034	0	48246
02/11/2017	11	CTO00105102017-003	730645	13656	314016	402973
02/11/2017	12	CTO00105102017-004	185013	18495	1870	164648
02/11/2017	21	CTO001052017000016	2062	0	0	2062
Key Field Description	NA					

4. Sample report output is displayed below (**DDO Receipt**).

Head Of Account Wise DDO Receipt / Challan				
From 01/11/2017 To 18/11/2017				
DDO Discription :	CTO00-105 [D.D.(TREASURY & ACCOUNTS) SHIMLA]			
Head Of Account :0049-04-800-05 - INTEREST ON LOANS ADVANCED TO GOVT.SRVT. [HEAD TOTAL : 6500]				
Vouch/ChallanDt	Vouch/ChalNo	Particulars	GrossAmt	Remarks
06/11/2017	3	HIMGRN:B17K100866, ADDITIONALDIRECTOR TAL, INTEREST ON LOANS ADVANCED TO GOVT SERVENT -Sh.Bal.Krishan Verma	5000	OnLine Challan
06/11/2017	4	HIMGRN:B17K100847, ADDITIONALDIRECTOR TAL, INTEREST ON LOANS ADVANCED TO GOVT SERVENT -Tek Chand Kashyap	1500	OnLine Challan
Head Of Account :0216-01-106-03 - RECEIPT FROM ESTATE OFFICE [HEAD TOTAL : 2404]				
Vouch/ChallanDt	Vouch/ChalNo	Particulars	GrossAmt	Remarks
02/11/2017	9	CTO00105102017-001	1798	BY BT Maj 2054
02/11/2017	11	CTO00105102017-003	107	BY BT Maj 2054
02/11/2017	13	CTO00105102017-005	499	BY BT Maj 2054
Head Of Account :8011-00-107-01 - INSURANCE FUND [HEAD TOTAL : 1948]				
Vouch/ChallanDt	Vouch/ChalNo	Particulars	GrossAmt	Remarks
02/11/2017	9	CTO00105102017-001	450	BY BT Maj 2054
02/11/2017	10	CTO00105102017-002	36	BY BT Maj 2054
02/11/2017	11	CTO00105102017-003	127	BY BT Maj 2054
02/11/2017	12	CTO00105102017-004	57	BY BT Maj 2054
02/11/2017	13	CTO00105102017-005	54	BY BT Maj 2054
02/11/2017	14	CTO00105102017-006	36	BY BT Maj 2054
02/11/2017	15	CTO00105102017-007	9	BY BT Maj 2054

Key Field Description	NA
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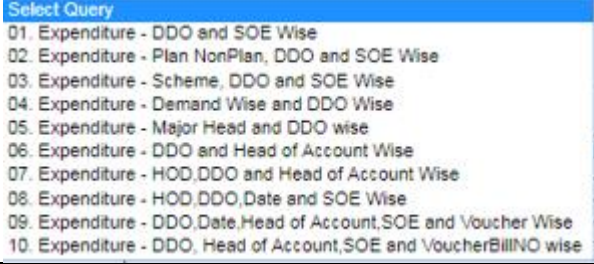
12.2.8. DDO Wise Expenditure (Query)

1. Click on “DDO Wise Expenditure (Query)” link. The following screen will open.

Transaction Date From: 2017-11-18
 Transaction Date To: 2017-11-18
 Select Query: CTO00-CAPITAL TREASURY
 Enter DDO Code: 500

Treasury	Available Upto	Treasury	Available Upto	Treasury	Available Upto
JMA	16/11/2017	CHAMBA	16/11/2017	BILASPUR	04/11/2017
FANGRA	13/11/2017	SHIMLA	13/11/2017	CAPITAL SHIMLA	13/11/2017
SOLAN	10/11/2017	BIRMAJUR	10/11/2017	MANDI	10/11/2017
LAHAUL SPITI	10/11/2017	KINNAJUR	10/11/2017	KULLU	10/11/2017
HAMIRPUR	10/11/2017				

Key Field Description	Field	Description
	Trasaction Date	The date from which expenditures are to be seen in the

	From	report
	Transaction Date To	The date till which expenditures are to be seen in the report
	Select Query	Select type of report to be generated. 
	Select Your Treasury	Select the Treasury code
	Enter DDO Code	Enter the DDO code

2. Select the criteria for report and click on “**Submit**”. Click on “**Reset**” button to reset the data entered in the fields.
3. Sample report output is displayed below.

**BUDGET EXPENDITURE REPORT DURING THE PERIOD [01-11-2017 TO 18-11-2017]
For DDO [CTO00-500]**

AS Per Selected Query [10. EXPENDITURE - DDO, HEAD OF ACCOUNT, SOE AND VOUCHERBILLNO WISE] [in Rupees]

DDODESC	DM.MAJ.SM.MIN.SMN.BUD.VC.PN.SOE	VoucherBillNO	BILLS	GROSS	AGED	BTDED	NETPAYMENT
Grand Total			8	747981	252950	27828	467203
CTO00-500-DISTRICT TREASURY OFFICER	Total		8	747981	252950	27828	467203
	00-8009-01-101-02-500N-V-N-47- ADVANCES	Total	1	60000	0	0	60000
		[TRVch# 57 Dt:02/11/2017] , Billno- CTO005002017100071	1	60000	0	0	60000
	29-2054-00-097-01-500N-V-N-01- SALARIES	Total	4	674382	252950	27828	393604
		[TRVch# 17 Dt:02/11/2017] , Billno- CTO00500102017-003	1	444737	212950	8184	223603
		[TRVch# 18 Dt:02/11/2017] , Billno- CTO00500102017-004	1	103936	0	7027	96909
		[TRVch# 19 Dt:02/11/2017] , Billno- CTO00500102017-001	1	54033	0	9047	44986
		[TRVch# 20 Dt:02/11/2017] , Billno- CTO00500102017-002	1	71676	40000	3570	28106
	29-2054-00-097-01-500N-V-N-05- OFFICE EXPENSES	Total	2	8575	0	0	8575
		[TRVch# 1 Dt:01/11/2017] , Billno- CTO005002017100069	1	5040	0	0	5040
		[TRVch# 22 Dt:02/11/2017] , Billno- CTO005002017100070	1	3535	0	0	3535

Key Field Description NA

12.2.9. DDO Wise Receipt (Query)

1. Click on “DDO Wise Receipt (Query)” link. The following screen will open.

Transaction Date From: 2017-11-01
 Transaction Date To: 2017-11-18
 Select Query: CTO00-CAPITAL TREASURY
 Enter DDO Code: 500

Treasury	Available Upto	Treasury	Available Upto	Treasury	Available Upto
JMIA	16/11/2017	CHAMBA	16/11/2017	BILASPUR	14/11/2017
KANGRA	13/11/2017	SHIMLA	13/11/2017	CAPITAL SHIMLA	13/11/2017
SOLAN	10/11/2017	BIRSAUR	10/11/2017	HANDI	10/11/2017
LAHAIL SPITI	10/11/2017	KINNAUR	10/11/2017	KULLU	10/11/2017
HAMIRPUR	10/11/2017				

Key Field Description	Field	Description
	Trasaction Date From	The date from which receipts are to be seen in the report
	Transaction Date To	The date till which receipts are to be seen in the report
	Select Query	Select type of report to be generated. Select Query 01. Receipt - DDO,Receipt Head, Date and Challan Wise 02. Receipt - Receipt Head, Date and Challan Wise 03. Receipt - MajorHead, Date and Challan Wise 04. Receipt - MajorHead,SubMinor and Date Wise 05. Receipt - Head Wise Comparative Summary 06. Receipt - MajorHead,Date Wise Summary 07. Receipt - MajorHead Wise Summary
	Select Your Treasury	Select the Treasury code
	Enter DDO Code	Enter the DDO code

2. Select the criteria for report and click on “**Submit**”. Click on “**Reset**” button to reset the data entered in the fields.
3. Sample report output is displayed below.

NET RECEIPT/CHALLANS - DURING THE PERIOD [01-11-2017 TO 18-11-2017]						
For DDO Code [CTO00-105]						
AS Per Selected Query [01. RECEIPT - DDO, RECEIPT HEAD, DATE AND CHALLAN WISE] [in Rupees]						
DDODesc	MAJOR	RECEIPTHEAD	BOOKDATE	Tenderer	Challan	NETRECEIPT
Grand Total					12	10340
<i>CTO00-105-D.D. (TREASURY & ACCOUNTS) SHIMLA</i>	<i>Total</i>				12	10340
	0049-INTEREST RECEIPTS	Total			2	6500
		0049-04-800-05-INTEREST ON LOANS ADVANCED TO GOVT.SRVT.	Total		2	6500
			06/11/2017	Total	2	6500
				[M0049000003] HIMGRN:B17K100866, ADDITIONALDIRECTOR TAL INTEREST ON LOANS ADVANCED TO GOVT SERVENT -Sh.Bal.Krishan Verma	1	5000
				[M0049000004] HIMGRN:B17K100847, ADDITIONALDIRECTOR TAL INTEREST ON LOANS ADVANCED TO GOVT SERVENT -Tek Chand Kashyap	1	1500
	8011-INSURANCE AND PENSION FUNDS	Total			10	3840
		8011-00-107-01-INSURANCE FUND	Total		10	1152
			06/11/2017	Total	1	558
				[M8011000019] HIMGRN:B17K100754, ADDITIONALDIRECTOR TAL SAVING FUND INSURANCE FUND -	1	558
			10/11/2017	Total	9	594
				[M8011000037] HIMGRN:B17K100640,	1	18
Key Field Description	NA					

12.2.10. DDO Wise Cheque Issue (Works Department)

1. Click on “DDO Wise Cheque Issue” link. The following screen will open.

IFMS - Integrated Financial Management System
Treasuries, Accounts and Lotteries
Department of Finance, Himachal Pradesh
हिमकोष

DDO - Drawing & Disbursing Officer- LOC Cheques (8782)

Transaction Date From: 2017-11-01
Transaction Date To: 2017-11-18
Select Query: SOL00-DTO SOLAN
Select Your Treasury: 615
Enter DDO Code: [Field]
Submit Reset

Status of Data received from District Treasuries (Last Availability Data)
(Click to See Sub-Treasury wise Status)

Treasury	Available Upto	Treasury	Available Upto	Treasury	Available Upto
JUNA	16/11/2017	CHAMBA	16/11/2017	BILASPUR	14/11/2017
KANGRA	13/11/2017	SHIMLA	13/11/2017	CAPITAL SHIMLA	13/11/2017
SOLAN	10/11/2017	BIRMAUR	10/11/2017	MANDI	10/11/2017
LAHAUL SPITI	10/11/2017	KINNAUR	10/11/2017	KULLU	10/11/2017
HAWIRPUR	10/11/2017				

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Key Field Description	Field	Description
	Trasaction Date From	The date from which LoC cheques details are to be seen in the report
	Transaction Date To	The date till which LoC cheques details are to be seen in the report
	Select Query	Select type of report to be generated. Select Query 01. LOC - DDO,SDO Cheque Summary 02. LOC - DDO,SDO and ChequeNumber wise 03. LOC - DDO,SDO,ChequeDate,ChequeNumber wise 04. LOC - DDO,SDO,VoucherDate,ChequeNumber wise 05. LOC - DDO,SDO,VoucherDate,VoucherNumber wise 06. LOC - DDO,VoucherDate,VoucherNumber wise 07. LOC - LOCHead Wise Summary
	Select Your Treasury	Select the Treasury code
	Enter DDO Code	Enter the DDO code

2. Select the criteria for report and click on “**Submit**”. Click on “**Reset**” button to reset the data entered in the fields.
3. Sample report output is displayed below.

LOC CHEQUES PAYMENT - DURING THE PERIOD [01-04-2017 TO 18-11-2017]					
For DDO Code [SOL00-615]					
AS Per Selected Query [03. LOC - DDO,SDO,CHEQUEDATE,CHEQUENUMBER WISE] [in Rupees]					
DDODesc	SDOCode	ChequeDate	ChequeNo	CHEQUES	CHEQUEAMT
Grand Total				54	52479014
<i>SOL00-615-E.E. PWD N.H.DIVISION,SOLAN</i>	<i>Total</i>			54	52479014
	00	Total		50	52379074
		16/03/2017	Total	1	289
			00338893	1	289
		01/05/2017	Total	1	207550
			00338895	1	207550
		02/05/2017	Total	2	5617127
			17109101	1	4310576
			17109102	1	1306551
		04/05/2017	Total	1	1518459
			17109103	1	1518459
		06/05/2017	Total	1	547948
			17109104	1	547948
		11/05/2017	Total	1	649862
			17109105	1	649862
		23/05/2017	Total	2	4894775
			17109106	1	4230653
			17109107	1	664122
		26/05/2017	Total	1	168000
			17109108	1	168000
		13/06/2017	Total	1	5205917
			17109109	1	5205917
		14/06/2017	Total	4	2965505
			17109110	1	1299272
			17109111	1	280273
			17109112	1	433432

Key Field Description NA

With this, we come to the end for e-Kosh reports for Departments (HoDs/DDOs).

Appendix A

A.1 Reference to HP Financial Rules 2009

- ✚ In this section, for various areas covered under the operational manual, applicable Himachal Pradesh Financial Rules are listed.
- ✚ The rule number, along with description can be referred from here, by the user/s for the areas they are working on.
- ✚ Details regarding these rules can be found in the Himachal Pradesh Financial Rules, 2009.

Table 14: List of relevant HP Financial Rules 2009

Area	Reference	Rule no	Description
Budget Preparation	HPFR 2009	28	Constitutional authority and Guidelines of Finance Department for preparation of Budget
	HPFR 2009	29	Contents of Budget
	HPFR 2009	30	Receipt Estimates
	HPFR 2009	31	Expenditure Estimates
	HPFR 2009	33	Form of Annual Financial Statements and Demand for Grants
	HPFR 2009	34	Acceptance and Inclusion of Estimates
Budget Execution	HPFR 2009	36	Communication and Distribution of Grants and Appropriations
	HPFR 2009	37	Responsibility for Control of Expenditure
	HPFR 2009	39,41	Surrender of Budget
	HPFR 2009	43	Additional allotment for excess expenditure
	HPFR 2009	44	Re-appropriation of Funds
Payment Management	HPFR 2009	10	Standards of Financial Propriety
	HPFR 2009	11	Expenditure from Public Funds
	HPFR 2009	12	Delegation of Financial Powers
	HPFR 2009	13	Provision of Funds for Sanction

HPFR 2009	14	Responsibility of the Controlling Officer on Budget Allocation
HPFR 2009	17	Procedure for communicating sanctions
HPFR 2009	18	Lapse of Sanctions
HPFR 2009	84	Original Works and Repair Works
HPFR 2009	85	Power to sanction works
HPFR 2009	87	Procedure for Execution of Works
HPFR 2009	88	Payment for Works
HPFR 2009	91	Fundamental principles of public buying
HPFR 2009	92	Authorities competent to purchase Goods
HPFR 2009	93	Powers for procurement of Goods
HPFR 2009	94	Rate Contract
HPFR 2009	95	Registration of Suppliers
HPFR 2009	97	Purchase of Goods without quotation
HPFR 2009	98	Purchase of Goods by the Purchase Committee
HPFR 2009	99	Purchase of Goods directly under rate contract
HPFR 2009	100	Avoiding of Piecemeal purchases
HPFR 2009	101	Purchase of Goods by obtaining Bids
HPFR 2009	102	Advertised Tender System
HPFR 2009	103	Limited Tender System
HPFR 2009	104	Single Tender System
HPFR 2009	105	Maintenance Contract
HPFR 2009	106	Earnest Money
HPFR 2009	107	Performance Security

HPFR 2009	108	Advance or on account payment to Supplier
HPFR 2009	112-133	Outsourcing of Services and Hiring of Consultancy Services
HPFR 2009	155	Grants in Aid - General
HPFR 2009	156	Audit of Accounts of Grants in Aid
HPFR 2009	157	Utilization Certificate
HPFR 2009	160	General - Loans and Advances
HPFR 2009	161	Powers and procedures for sanction of loans
HPFR 2009	162	Accounts and Control of Loans
HPFR 2009	170	Proposal for addition to establishment
HPFR 2009	171	Transfer of Charge
HPFR 2009	174	Due date of travelling allowance Claim
HPFR 2009	175	Due date of Medical reimbursement claim
HPFR 2009	176	Due date of Leave travel concession claim
HPFR 2009	177	Arrear Claims
HPFR 2009	178	Procedure for dealing with time barred claims
HPFR 2009	179	Retrospective Sanction
HPFR 2009	180	Lapse of Provident Fund Advance and withdrawals
HPFR 2009	181	Due date of a withheld increment
HPFR 2009	188	Contingent and Misc. Expenses - General
HPFR 2009	189	Advances for Contingent and Misc. purposes



Personal Ledger Account	HPFR 2009	69	Personal Ledger Account
	HPFR 2009	70	Authority to open Personal Ledger Account

Refund of Revenue	HPFR 2009	182	Sanctions of Refund of Revenue
	HPFR 2009	183	General procedure for Refund of revenue
Receipt Management	HPFR 2009	3	General Principles of Financial Management including handling of Government Receipts
	HPFR 2009	4	Rents of Buildings and Rent
	HPFR 2009	6	Fines
	HPFR 2009	7	Miscellaneous Demands
	HPFR 2009	8	Remission of Revenue
		9	Handling of Cash and Recording of transactions connected
Accounting	HPFR 2009	48	Preparation and presentation of Accounts
	HPFR 2009	49	Form of Accounts
	HPFR 2009	51	Cash Based Accounting
	HPFR 2009	52	Period of Account
	HPFR 2009	53	Main Divisions and Structure of Accounts
	HPFR 2009	55	Authority to open a new Head of Account
	HPFR 2009	57	Responsibility of Departmental Officers
	HPFR 2009	58	Classification to be recorded by DDOs in all bills and Challans
	HPFR 2009	61	Capital or Revenue Expenditure
	HPFR 2009	63	Appropriation Accounts
	HPFR 2009	64	Finance Accounts
HPFR 2009	65	Presentation of Annual Accounts	

HPFR 2009	140	Physical Verification of Assets and Stores
HPFR 2009	141	Procedure for Physical Verification
HPFR 2009	144	Handing over of Charge of Goods
HPFR 2009	145	Disposal of Goods
HPFR 2009	146-149	Modes of Disposal
HPFR 2009	187	Destruction of records related to accounts-General

A.2 Reference to HP Treasury Rules 2017

- ✚ In this section, for various areas covered under the operational manual, applicable Himachal Pradesh Treasury Rules are listed.
- ✚ The rule numbers, along with description can be referred from here, by the user/s for the areas they are working on.
- ✚ Details regarding these rules can be found in the Himachal Pradesh Treasury Rules, 2017.

Table 15: List of relevant HP Treasury Rules 2017

Area	Reference	Rule no	Description
	HPTR 2017	2	Structure of Head of Account in the Budget
	HPTR 2017	3	Detail description of HoA under the structure
Budget Execution	HPTR 2017	4	All Payments and Receipts will have full HoA
	HPTR 2017	5	Departmental Grants will come through e-Vitran only from HoDs to DDOs
	HPTR 2017	111	Budget allotted to DDOs will also be populated to DTO/TO through eVitran
	HPTR 2017	6,9,10,11	Declaration of DDO and attachment to Treasury
	HPTR 2017	7	Treasury will allow only DDO to operate HoA as authorized
	HPTR 2017	8	DDO may authorize officers serving under him to sign bills on behalf of him
	HPTR 2017	88	General Instruction regarding preparation and Form of bills
	HPTR 2017	89	Procedure for issue of Duplicate Bill/Pay Order
Payment Management	HPTR 2017	92-106	Instructions relating to Cheques
	HPTR 2017	107	Maintenance of Bill Register by Head of the Office
	HPTR 2017	108	Maintenance of Bill Transit Register
	HPTR 2017	109	Generation of Tokens from HPOLTIS
	HPTR 2017	112	Specimen Signature of DDO
	HPTR 2017	113- 116	Passing of Bills
	HPTR 2017	117- 118	Instructions related to e Payments

HPTR 2017	121	DDOs Role for processing and disbursement of Salary
HPTR 2017	122	DTO/TOs Role for processing and disbursement of Salary
HPTR 2017	123	Registration of Employee in eSalary
HPTR 2017	124	Change of Particulars of employees in eSalary
HPTR 2017	125-126	Changes in Employee Entitlement
HPTR 2017	127-130	Processing of Monthly Salary Bills
HPTR 2017	131-137	Deductions from Salary
HPTR 2017	138-144	NPS Registration, Change, Deduction, etc.
HPTR 2017	145-148	Withdrawal from GPF
HPTR 2017	150	Withdrawal from NPS
HPTR 2017	151-152	Last Pay Certificate
HPTR 2017	166	Periodical Increment Certificate
HPTR 2017	167-169	Arrear Pay and Allowances.
HPTR 2017	170	Transfer TA
HPTR 2017	171- 178	Travelling Allowances
HPTR 2017	179 -180	Medical Reimbursement
HPTR 2017	181-182	Grants in Aid and Scholarship Bill
HPTR 2017	183-195	Contingent Charges Bill
HPTR 2017	197-201	Refund of Revenue
HPTR 2017	203	Sanctions for Refund of Revenue
HPTR 2017	204	Refund for Stamps
HPTR 2017	209	Commission to Registrars
HPTR 2017	211	Preparation of Lapsed Deposit Statement

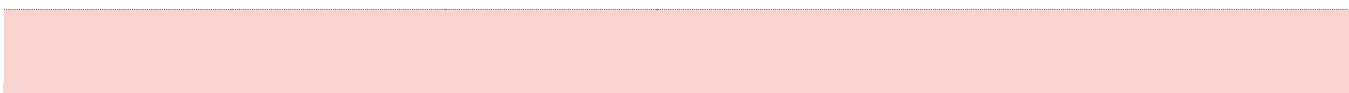
HPTR 2017	212 -213	Deposit Repayments
HPTR 2017	214-217	Loans and Advances
HPTR 2017	218-219	Payment of Forest Department
HPTR 2017	220 -227	Payment to PWD and IPH Department
HPTR 2017	230-273	Payment of Pension
HPTR 2017	274 -276	HP GIS 1985
HPTR 2017	311-312	Responsibility of Government Officer for Funds placed under him for expenditure



Personal Ledger Account	HPTR 2017	54	PLA to be opened with the permission of FD and AG
	HPTR 2017	55	Authority and purpose to open PLA
	HPTR 2017	203	Transactions under PLA



Treasury Strong Room-Stamps and Valuables		67	Indent of Stamps
		68	Registers to be maintained in eStamp Module
	HPTR 2017	80	Treasurer's Records
		207	Discount on sale of stamps to Vendors
		208	Regulation of Stamp Vendors



Receipt Management	HPTR 2017	43	Receipt through e Challan and payment received through net banking
	HPTR 2017	44	Receipt through e Challan and payment received through deposit in bank
	HPTR 2017	45-47	Receipts by Government office, issue receipt and subsequent deposit through eChallan
	HPTR 2017	48,56-58	PWD Receipts

HPTR 2017	50	Receipt through Cyber Treasury
HPTR 2017	51	Receipt to Public Account
HPTR 2017	52	DTO/TO to ensure correct HoA of receipts in Public Account and its Authority
HPTR 2017	53	All receipts to be recorded in HP OLTIS and subsequent refund if any has to be made from it.
	59-60	Forest Remittances



Accounting

HPTR 2017	5(3)	Daily accounts of the Sub Treasury to be included in the accounts of the District Treasury
HPTR 2017	65	Daily payment and receipt scrolls to be sent to respective treasury by the bank branches
HPTR 2017	120	DDO to reconcile receipts and payments every month
HPTR 2017	289	Forms for preparation of Treasury Accounts for Receipts and Payments
HPTR 2017	290	Classification as per HoA
HPTR 2017	291	Transactions related to other states
HPTR 2017	292-293	Adjustment by Transfer
HPTR 2017	295	Daily accounts at Treasury
HPTR 2017	296	RBD Register
HPTR 2017	299	Responsibility of DTO/TO for daily accounts at treasury