

GOVERNMENT OF HARYANA
OFFICE OF DIRECTOR GENERAL, TREASURIES & ACCOUNTS
DEPARTMENT, HARYANA
1stFloor, 30-Bays Building, Sector-17C, Chandigarh-160017 (U.T.).
Phone Number:-0172-2991025.
e-mail:-treasuries@hry.nic.in, website:-hrtreasuries.gov.in

Through - e-Mail

To

1. Treasury Officer(s)
Panchkula and Chandigarh.
2. All DDOs of Panchkula & Chandigarh Treasury.

Memo No: TA-HR (DMC)/SO-III/DEO-IV/2026/2126-27

Dated: 16/02/26.

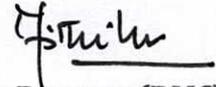
Subject: - Implementation of Digitization of e-Vouchers for other kinds of bills viz. pension bills, refund bills, GPF final payment bills, GPF withdrawal bills and NPS payment bills.

Please refer to Finance Department Haryana instruction No. 28/22/2017-5B&C dated 13.08.2020 vide which State Government had decided to discontinue the submission of physical voucher for salary (in the first go) in the Treasuries and Sub-Treasuries w.e.f. 01.09.2020.

Now, after getting concurrence from Principal Accountant General (A&E), Haryana, State Government has decided to implement paperless Voucher (e-Vouchers) for other kinds of bills-pension bills, refund bills, GPF final payment bills, GPF withdrawal bills and NPS payment bills for which a pilot shall be conducted from Panchkula and Chandigarh Treasury w.e.f. 20.02.2026.

You are, therefore, requested to implement paperless voucher for above mentioned bills w.e.f. 20.02.2026. You are further requested to adhere the guidelines issued by this office vide letter dated 25.07.2022 & 30.11.2022 (copy enclosed) and issued by PAG(A&E), Haryana vide letter dated 23.01.2026 (copy enclosed)

This issue with the approval of competent authority.

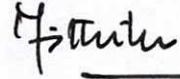


Joint Director (DMC)
for Director General, Treasuries & Accounts
Department, Haryana, Chandigarh.

Endst No. TA-HR (DMC)/SO-III/DEO-IV/2026/2128

Dated:- 16/02/26.

A copy of the above is forwarded to Principal Accountant General (A&E) Haryana w.r.t your letter No.TM (T)/Digi./2025-26/1/1/1287437/2026/964 dated 23.01.2026 for information and taking further necessary action.

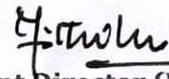


Joint Director (DMC)
for: Director General, Treasuries & Accounts
Department, Haryana, Chandigarh

Endst No. TA-HR (DMC)/SO-III/DEO-IV/2026/2129

Dated:- 16/02/26.

A copy of the above is forwarded to Sh. Jagdish Mehendiratta, Director (IT), NIC, Haryana with a request to enable the system accordingly.

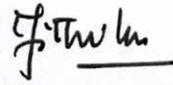


Joint Director (DMC)
for: Director General, Treasuries & Accounts
Department, Haryana, Chandigarh

Endst No. TA-HR (DMC)/SO-III/DEO-IV/2026/2130

Dated:- 16/02/26

A copy of the above is forwarded to all Treasury Officers/Assistant Treasury Officers of the State for information and taking further necessary action.



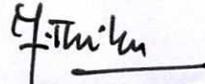
Joint Director (DMC)

for: Director General, Treasuries & Accounts
Department, Haryana, Chandigarh

Endst No. TA-HR (DMC)/SO-III/DEO-IV/2026/2131

Dated:- 16/02/26.

A copy of the above is forwarded to Sh. Sunil Bahal, Programmer to upload this instruction on the departmental website under treasury related instruction and e-Billing.



Joint Director (DMC)

for: Director General, Treasuries & Accounts
Department, Haryana, Chandigarh

कार्यालय प्रधान महालेखाकार
(लेखा व इकदारी) हरियाणा,
लेखा भवन, प्लॉट नं 4 व 5 सेक्टर 33-बी,
चण्डीगढ़-160020



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

OFFICE OF THE PRINCIPAL
ACCOUNTANT GENERAL (A&E)
HARYANA, LEKHA BHAWAN
PLOT NO.-4 & 5, SECTOR 33-B
CHANDIGARH-160 020

TM(T)/Digi./2025-26/II/1287437/2026/964

Date :-23-01-2026

To,

The Director,
Treasury & Accounts Department, Haryana
2nd floor, 30 Bays Building, Sector-17, Chandigarh

Subject: Approval for Implementation of Digitization of e-vouchers for other kinds of bills viz. pension Bills, Refund Bills, GPF Final Payment Bills, GPF Withdrawal Bills and NPS Payment Bills.

Please refer to your letter No. TA-HR(DMC)/SO-II/DEO-IV/2023/4329 dated 05/05/2023, Letter No. TA-HR(DMC)/SO-II/DEO-IV/2023/308 dated 29/05/2024, and subsequent reminders on the subject cited above.

In this regard, permission is hereby accorded for initiating paperless vouchers for Pension Bills, Refund Bills, GPF Final Payment Bills, GPF Withdrawal Bills, NPS Payment Bills, etc., in respect of all Treasuries, subject to adherence to the Guidelines issued on 06/11/2019 and the recommendations of the Committee on Legal Consideration of Custody of e-Vouchers dated 02/01/2024 (copy enclosed).

Additionally, it is requested that the departments ensure completeness of vouchers being submitted digitally with regards to supporting documents, so as to ensure uniformity and audit compliance.

Yours faithfully

Digitally signed by
ARPIT CHOUDHARY
Date: 23-01-2026

Dy. Accountant General (Accounts & VLC)

Et



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No. 953 /GA-109/2019

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भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय
10, बहादुरशाह जफर मार्ग, नई दिल्ली-110 124
OFFICE OF THE
COMPTROLLER & AUDITOR GENERAL OF INDIA
10, Bahadur Shah Zafar Marg, New Delhi - 110 124

दिनांक / DATE 06/11/2019

To

All PAsG/AsG
As per mailing list

Subject: Discontinuation of physical vouchers and receiving digital data,
e-vouchers -regarding.

Integrated Financial Management System (IFMS) is in different stages of implementation in the States. Some States have stopped sending physical vouchers/challans and digital data are downloaded from IFMS Servers into VLC System for generation of MCA as well as Annual Accounts. In this connection, the following issues relating to e-vouchers/e-challans, e-documents etc. need to be taken up with the State Government.

1. e-vouchers/e-challans/e-sanctions etc. must contain digital signature testifying authenticity of transactions. The digitally signed e-vouchers must establish authenticity and non-repudiation.
2. e-vouchers/e-challans, e-documents etc. should meet the requirement as prescribed in the Information Technology Act- 2000 [As Amended by Information technology (Amendment) Act 2008] and any other Act of the concerned State Government.
3. e-vouchers/e-challans etc. must contain all information available on physical vouchers/challans and shall be accompanied by all supporting documents.
4. e-vouchers/e-challans should be in the form prescribed by Treasury Rules/GFR/Accounting Manuals, Codes etc.
5. e-vouchers/e-challans must be numbered.
6. e-vouchers/e-challan, e-documents etc. should meet all legal requirements for legal acceptance.
7. Scanned images of all supporting documents such as sub-vouchers, sanctions orders etc. which are now being physically provided with vouchers/challans will continue to be required once e-vouchers/e-challans are introduced.
8. Before switching over to e-vouchers mode, parallel run i.e. sending of physical vouchers as well as scanned copies of vouchers/challans etc. needs to be continued at least for three months by the State Government.

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9. Once sending of scanned copies of bills/vouchers/challans etc. is introduced, the State Government will continue to preserve these documents as per prescribed period and would be responsible to provide original documents in case these are called for by the Court of Law/RTI Act/Audit etc.
10. Till resolving the above mentioned issues relating to e-vouchers/e-challans etc., the State Government need to be insisted upon to continue sending physical vouchers along with digital data.
11. Validation of online data has to be carried out by AG (A&E) office with the scanned copies of vouchers/challans received and data complete in all respects in support of compilation has to be stored as per the retention period prescribed.
12. Before considering a complete switchover to digital voucher, it is essential to ensure IT Audit of IFMS system for data integrity and security. There is a need to audit at DDOs level for data authenticity and security of data. This audit is to be carried out by IT party of AG (A&E) and AG (Audit).
13. The Hqrs. office should invariably be consulted before discontinuation of the manual vouchers.

Yours faithfully,

Divya Malhotra
(Divya Malhotra)

Director General (GA)

No. 04/GA-195/2023

भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय
10, बहादुरशाह ज़फर मार्ग,
नई दिल्ली-110 124



OFFICE OF THE COMPTROLLER &
AUDITOR GENERAL OF INDIA
10, BAHADURSHAH ZAFAR MARG
NEW DELHI - 110 124

दिनांक / DATE 02/01/2024

D.A.G. (A/E)

Subject: Report of the Committee on Legal Consideration of Custody of e-Voucher.

A Committee was formed to examine legal consideration of custody of the voucher with regard to IT Act, Evidence Act and related judicial pronouncements.

(2) The Committee has examined the issue with reference to the requirements of the CAG's (I)PC) Act, CAG's Regulations on Audit and Accounts, IT Act, Evidence Act, Case Laws, Public Record Act/Rules. The recommendations of the Committee are given at paragraph 47 of the Committee report.

(3) The Report of the Committee and guidance/checklist circulated by GA Wing vide letter dated 21-06-2017 and 06-11-2019 are enclosed herewith for your information and necessary action. The recommendations of the committee on which actions are required to be taken by the State Government may be taken up with the State Government for necessary actions at their level.

Encl: As stated above.

H. Abbas
(H.Abbas)
Director General (UA)

- (1) The Pr. Accountant General
Arunachal Pradesh & Mizoram,
- (2) The PAsG/AsG (A&E)
- (3) Sr. Deputy Accountant General (A&E)
Sikkim

Copy to:-

All PAsG/AsG Audit)-States.

अधीन महालेखाकार सचिवालय
सी.ए.जी. हाथरी
क्रमांक 6506
दिनांक 02/01/2024

व. उपाध्यक्ष (सी. ए. व. सी.)
Sr. Dy. Accountant General (A&E) (UO)
सी. ए. जी. हाथरी 97
C.A.G. Dy. No. 97
दिनांक: 02/01/24
Dated: 02/01/2024

Sub. b/s.
21/1/2024

1st AG (A/E)
P. AO
JM (T)

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Report of the Committee
Legal Consideration of Custody of e-Voucher

Legal consideration of custody of e-Voucher

Background

The State Governments have implemented / are implementing Integrated Financial Management System / Centralised Financial Management System (IFMS / CFMS), which includes automated budget processing, payments and digital documentation.

2. In the pre-IFMS period, Treasuries / Divisions send physical vouchers and other accounting records (Cash Account, List of Payments, Schedule of Payments / Receipts, Sanctions, Utilisation Certificates, Detailed Contingency Bills, etc.). These records after compilation of the accounts are kept in the custody of the AG Offices till the date of destruction of the records according to the prevailing rules and period of preservation.
3. *CAG (DPC) Act, 1971* [Sections 10-11] mandates CAG for compilation of accounts and preparation and presentation of accounts to the Governor of the State. The accounts are compiled from the "initial and subsidiary accounts" submitted by the State agencies.
4. *CAG (DPC) Act, 1971*, amongst others, provides that the CAG of India shall have the authority to access accounts and related records for audit.
5. *CAG's Regulations on Audit and Accounts 2020* [Regulation 19] makes provision for the right of access to audit and responsibilities of the auditable entity.
6. Access to and availability of valid and admissible vouchers and accounting records is required to fulfil the accounting and auditing mandate of the CAG of India. The AG (A&E) Offices, who compile the accounts from the initial and subsidiary accounts and retain them for prescribed period (Section 10 (1) (a), CAG's DPC Acts) are responsible to provide vouchers if called for by the Court of Law / RTI Act / Audit etc.
7. IFMS /CFMS are being implemented by the States. However, the States being at different stages of maturity, the following scenario may prevail.
 - (i) Accounting data are received by the AG Offices as electronic data in the form of csv files, text files, pdf files, etc., at the VLC Server. They are validated through primary checks, and later cross-validated with *physical vouchers* and supporting documents (sub-vouchers) received from treasuries.
 - (ii) Accounting data are received by the AG Offices as electronic data in the form of csv files, text files, pdf files, etc., at the VLC Server. They are validated through primary checks, and later cross-validated with *part physical vouchers and part e-vouchers* (e.g., establishment e-vouchers) and supporting documents (sub-vouchers) received from treasuries.
 - (iii) Accounting data are received by the AG Offices as electronic data in the form of csv files, text files, pdf files, etc., at the VLC Server. They are validated through primary checks, and later cross-validated with *e-vouchers from treasuries and physical vouchers from Divisions* with supporting documents (sub-vouchers).
 - (iv) Accounting data are received by the AG Offices as electronic data in the form of csv files, text files, pdf files, etc., at the VLC Server. They are validated through primary

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checks, and later cross-validated with e-vouchers and supporting documents (sub-vouchers) received from all Accounts Rendering Agencies.

- (v) No accounting data and / or accounting records, physical or digital are being received at present from the Single Nodal Agencies designated for implementation of the Centrally Sponsored Schemes (CSSs).
8. Certain States such as Bihar, Himachal Pradesh, Odisha, Rajasthan, etc. are making e-vouchers and documents available to the AG Offices. In near future, other States may do so as well, as barring a few States in the North Eastern Region, the States have computerized their Treasury Functions and DDOs function as well. DDOs are now sending Bills to the Treasury online through IFMS in the States where IFMS has been implemented. Some of the State Governments have stopped sending of Physical Vouchers / Challans to the AG Office.
9. Vouchers and related documents in physical form follow a protocol of process controls and ownership through designated signatories. These records are considered valid and legally admissible records for the purposes of accounting and financial reporting, audit, right to information, legal and prosecutorial investigation.
10. e-Vouchers and accounting records need to meet the requirement of controls and ownership as single source of truth and non-repudiation, which include digital signature. The digitization of payment and recording system by the State Governments has necessitated examination of various aspects involved in receiving, processing, acceptance and storage and custody of e-voucher from legal and statutory angles.

Constitution of Committee

11. The Comptroller and Auditor General of India desired that a Committee could examine legal consideration of custody of the voucher with regard to IT Act, Evidence Act and related judicial pronouncement.

12. A Committee with the approval of the Dy. CAG (GA) was constituted initially in June 2023 but due to administrative reasons reconstituted dated August 3, 2023 with the following members.

- (1) Shri H. Abbas, Director General (Union Accounts), O/o the CAG of India, New Delhi.
- (2) Shri Navneet Gupta, Pr. Accountant General (Audit), O/o the PAG (Audit) Haryana.
- (3) Ms. Swati Pandey, Pr. Director (SMU/PPG & Sync), O/o the CAG of India, New Delhi.
- (4) Shri Masroor Ahmad, Director (Government Accounts), O/o the CAG of India, New Delhi.
- (5) Shri Vikash Kumar, Director (IS II), O/o the C&AG New Delhi.
- (6) Ms. A. Fani Rao, Dy. Director (Legal), O/o the CAG of India, New Delhi.
- (7) Mr. N. C. Das, Sr. AO (Government Accounts), O/o the CAG, New Delhi.

13. The terms of reference of the Committee include preparation of a detailed concept note / paper for better understanding, referencing relevant Court judgments, IT Act and Evidence Act for advising the State Governments for issuing notification for enabling the system of submission of e-vouchers and its custody. The Committee is also to deal with legal requirements for acceptance of e-vouchers and capacity building requirements for working in digital environment.

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The Committee benefitted from the inputs of Shri. R. Srinivasa, Consultant (Legal), O/o the CAG of India.

Existing guidance

14. Date 16 October 2015, the GA Wing, after consulting the Legal Cell of the Office of the CAG of India, circulated to all the AG (A&E) offices, a guidance on issues connected with digitisation of records with respect to the protocol laid down in the Information Technology (IT) Act 2000, Public Records Act 1993, Public Record Rules 1997, and the Indian Evidence Act 1872. The matter under consideration then was whether scan copy if a document is a legal document and if so, after scanning and preserving such documents is it still necessary to retain the originals. The Legal Cell of the Office of the CAG of India had opined that in the light of the provisions of law "*scanned copies of documents stored would constitute to be admissible evidence provided their retention and retrieval is in accordance with the provisions of the IT Act and the Evidence Act. Once created and retained as Section 7 of the IT Act, there appears no legal requirement to retain the originals*".

15. Dated 21 June 2017, the GA Wing issued a circular letter with general recommendations in the event of dispensing with physical vouchers and listing out the checks that may be exercised in A&E offices for authentication of electronic vouchers and supporting documents. The guidance included what should constitute the valid authentication of a e-Voucher/e-Challan, what supporting documents are needed for different categories documents, checks to confirm the authenticity of supporting documents, etc.

16. Dated 06 November 2019, the GA Wing asked all the State AG (A&E) office to take up issues with the State Government, which related to discontinuation of physical vouchers and receiving of digital data and e-Vouchers. It required digital signed records / documents testifying authenticity of the transactions (in voucher, challan, sanctions etc.) and non-repudiation, i.e., providing proof of the origin and integrity of the data / documents. It also required that the digital data / records should meet the requirement of the IT Act 2000 (as amended in 2008), contain sufficient information as appearing in the existing vouchers and should be accompanied by supporting documents. It also noted that in case of the State Government sending scanned copies, the State Government shall preserve the original documents with them for legal / statutory evidences.

17. Dated 12 June 2020, the GA wing wrote to all the AG (A&E) Offices on the subject of receiving of digital data, e-vouchers and reiterated the requirements.

Analysis and Recommendations of the Committee

18. The Committee has gone through the existing guidance of the GA Wing issued from time to time in the matter. The Committee has gone through the provisions of the IT Act 2000 (updated), Public Records Act 1993, Public Records Rules 1997 and Evidence Act 1872. The Committee has also looked at certain judgements of the Courts relevant to the matter in hand. The provisions of the CAG (DPC) Act and CAG's Audit and Accounts Regulations 2020 relating to right to access to all information and data for meeting the accounts-related and auditing mandate have also been gone through by the Committee. The Committee presents a detailed concept paper as below for consideration.

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Fulfilling auditing and accounting mandate by the CAG

19. The provisions of the CAG's (DPC) Act, 1971 [Sections 10-11 and Section 18] and CAG's *Regulations on Audit and Accounts* 2020 [Regulation 19] clearly establish the requirement of and right to access to accounting and related records by the CAG for fulfilling both accounts-related and auditing mandates.

20. CAG's (DPC) Act, 1971 [Sections 10-11] mandates CAG for compilation of accounts and preparation and presentation of accounts to the Governor of the State. The provisions require that the accounts shall be compiled from the "initial and subsidiary accounts rendered audit and accounts offices under his (CAG's) control by the treasuries, offices or departments responsible for keeping of such accounts". These initial and subsidiary accounts are all types of vouchers, challans, schedule of payments / receipts, cash account and list of payments, other compiled accounts including departmental accounts, sanctions, other accounts related records and documents including sub-vouchers, UCs, DC bills.

21. *CAG (DPC) Act, 1971* [Section 18], amongst others, provides that the CAG of India shall have the authority to access accounts and related records for audit. (i) inspect any office of accounts under the control of the Union or of a State or of a Union Territory having a legislative assembly; (ii) require that any accounts, books, papers and other documents, which deal with or form the basis of or are otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may appoint for his inspection; (iii) put such questions or make such observations as he may consider necessary, to the person in charge of the office and to call for such information as he may require for the preparation of any account or report which it is his duty to prepare.

22. *CAG's Regulations on Audit and Accounts* 2020 [Regulation 19 - Right of access to Audit and Responsibilities of the auditable entity, (including Union and State Government)] states that audit's access includes all data, information and documents, including electronic data and access to information systems of the auditable entity, as may be required and asked for by Audit.

23. *From the point of statutory mandate, the right of the CAG to receive, access and keep in custody the accounting data / information / records including in the electronic form for fulfilling the accounts and audit related mandates is established.*

e-Vouchers / digital documents: legal aspects

Legal recognition of electronic records: IT Act 2000

24. The Information Technology Act 2000 was enacted with the object to provide legal recognition for transactions carried out by means of electronic data interchange and other means of electronic communication, commonly referred to as – electronic commerce, which involve the use of alternatives to paper-based methods of communication and storage of information, to facilitate electronic filing of documents with the Government agencies and further to amend the Indian Penal Code, the Indian Evidence Act, 1872, the Banker's Books Evidence Act, 1891 and the Reserve Bank of India Act 1934 and for matters connected therewith or incidental thereto (as explained in the Act).

25. Sections 4 and 5 of the IT Act deal with '*legal recognition of electronic records*' and '*legal recognition of electronic signature*'. With regard to the electronic records, it stipulates that 'where any law provides that information or any other matter shall be in writing or in the typewritten or printed form, then, notwithstanding anything contained in such law, such requirement shall be deemed to have been satisfied if such information or matter is (a) rendered

or made available in an electronic form; and (b) accessible so as to be usable for a subsequent reference. With regard to the electronic signature, it stipulates that 'where any law provides that information or any other matter shall be authenticated by affixing the signature or any document shall be signed or bear the signature of any person, then, notwithstanding anything contained in such law, such requirement shall be deemed to have been satisfied, if such information or matter is authenticated by means of electronic signature affixed in such manner as may be prescribed by the Central Government.

26. The section 4 has made electronic form as a functional equivalent of writing or type written or printed form. The term electronic form as per section 2 (1) (r) of the Act means "any information generated, sent, received or stored in media, magnetic, optical, computer memory, micro film, computer generated micro fiche or similar device". For the purpose of the section 5, "signed" with its grammatical variations and cognate expression, shall with reference to a person, mean affixing of his hand written signature or any mark document and the expression "signature" shall be construed accordingly. The aforesaid section creates a functional equivalence of hand written signature in the form of "digital signature" to authenticate any electronic record. According to the section 3 (2) of the Act the authentication of the electronic record shall be effected by the use of asymmetric crypto system and hash function, when envelop and transform the initial electronic record into another electronic record.

27. Section 7 relating to *retention of electronic records* stipulates that "where any law provides that documents, records or information shall be retained for any specific period, then, that requirement shall be deemed to have been satisfied if such documents, records or information are retained in the electronic form, if - (a) the information contained therein remains accessible so as to be usable for a subsequent reference; (b) the electronic record is retained in the format in which it was originally generated, sent or received or in a format which can be demonstrated to represent accurately the information originally generated, sent or received; (c) the details which will facilitate the identification of the origin, destination, date and time of despatch or receipt of such electronic record are available in the electronic record, provided that this clause does not apply to any information which is automatically generated solely for the purpose of enabling an electronic record to be despatched or received".

28. Section 7A relates to audit of documents, etc. maintained in electronic form and stipulates that "where in any law for the time being in force, there is a provision for audit of documents, records or information, that provision shall also be applicable for audit of documents, records or information processed and maintained in the electronic form".

The provision gives authority to the auditing authorities who have power to audit documents, records, etc. in physical form shall also have the same powers to audit documents, records, etc. kept in electronic form.

29. Section 2 (r) defines "electronic form" - "with reference to information means any information generated, sent, received or stored in media, magnetic, optical, computer memory, micro film, computer generated micro fiche or similar device". Section 2 (t) defines 'electronic record' - "means data, record or data generated, image or sound stored, received or sent in an electronic form or micro film or computer generated micro fiche".

Admissibility of e-records as evidence: Evidence Act 1872

30. As regards the evidentiary value of e-records, Section 65A and 65B of the Evidence Act [inserted in 2000] contain special provisions as to evidence relating to electronic record. Section

65A reads that the contents of electronic records may be proved in accordance with the provisions of Section 65B. Consequent to the legislation of the Indian Evidence Act (ITA), specific provisions were made and amendments were carried out in Evidence Act to cater to the admissibility of electronic records as evidence subject to the fulfilment of certain conditions as prescribed under the Evidence Act. The definition of the word "Evidence" under Section 2 was amended to bring the electronic records within the ambit of documents evidence. Further, special provisions were inserted in the form of section 65A and 65B which provided the mode and manner in which electronic records may be proved.

31. Section 65B: admissibility of electronic records reads – "(1) Notwithstanding anything contained in this Act, any information contained in an electronic record which is printed on a paper, stored, recorded or copied in optical or magnetic media produced by a computer (hereinafter referred to as the computer output) shall be deemed to be also a document, if the conditions mentioned in this section are satisfied in relation to the information and computer in question and shall be admissible in any proceedings, without further proof or production of the original, as evidence or any contents of the original or of any fact stated therein of which direct evidence would be admissible".

32. (2) The conditions referred to in sub-section above in respect of a computer output shall be the following, namely: – (a) the computer output containing the information was produced by the computer during the period over which the computer was used regularly to store or process information for the purposes of any activities regularly carried on over that period by the person having lawful control over the use of the computer; (b) during the said period, information of the kind contained in the electronic record or of the kind from which the information so contained is derived was regularly fed into the computer in the ordinary course of the said activities; (c) throughout the material part of the said period, the computer was operating properly or, if not, then in respect of any period in which it was not operating properly or was out of operation during that part of the period, was not such as to affect the electronic record or the accuracy of its contents; and (d) the information contained in the electronic record reproduces or is derived from such information fed into the computer in the ordinary course of the said activities.

33. In any proceedings where it is desired to give a statement in evidence by virtue of section 65B, a certificate doing any of the following things, that is to say, – (a) identifying the electronic record containing the statement and describing the manner in which it was produced; (b) giving such particulars of any device involved in the production of that electronic record as may be appropriate for the purpose of showing that the electronic record was produced by a computer; (c) dealing with any of the matters to which the conditions mentioned in sub-section (2) relate, and purporting to be signed by a person occupying a responsible official position in relation to the operation of the relevant device or the management of the relevant activities (whichever is appropriate) shall be evidence of any matter stated in the certificate; and for the purposes of this subsection it shall be sufficient for a matter to be stated to the best of the knowledge and belief of the person stating it.

34. For the purposes of the section 65B, (a) information shall be taken to be supplied to a computer if it is supplied thereto in any appropriate form and whether it is so supplied directly or (with or without human intervention) by means of any appropriate equipment; (b) whether in the course of activities carried on by any official, information is supplied with a view to its being stored or processed for the purposes of those activities by a computer operated otherwise

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than in the course of those activities, that information, if duly supplied to that computer, shall be taken to be supplied to it in the course of those activities; (c) a computer output shall be taken to have been produced by a computer whether it was produced by it directly or (with or without human intervention) by means of any appropriate equipment. Explanation.—For the purposes of this section any reference to information being derived from other information shall be a reference to its being derived therefrom by calculation, comparison or any other process.

35. Section 85 (B) of the Evidence Act provides that "(1) In any proceedings involving a secure electronic record, the Court shall presume unless contrary is proved, that the secure electronic record has not been altered since the specific point of time to which the secure status relates. (2) In any proceedings, involving secure digital signature, the Court shall presume unless the contrary is proved that (a) the secure electronic signature is affixed by subscriber with the intention of signing or approving the electronic record; (b) except in the case of a secure electronic record or a secure electronic signature, nothing in this section shall create any presumption, relating to authenticity and integrity of the electronic record or any electronic signature.

36. *In line with the requirements of the IT Act 2000, the Evidence Act 1872 (as amended) provides for admissibility of electronic records in the court of law.*

37. *From the point of IT Act, e-Vouchers and related accounting records and documents are thus, information kept in electronic form and be treated as electronic record, which the CAG has a right to use for fulfilling accounts and audit related mandates.*

38. *In the light of the aforesaid provisions of law, scanned copies of documents would be record in electronic form. Record stored would constitute to be admissible evidence provided their retention and retrieval is in accordance with the provisions of IT Act and the Evidence Act. Once created and retained as Sec 7 of IT Act, there appears no legal requirement to retain the originals. In any case, a scanned copy of a document or record digitally signed and which meets the requirement of the IT Act and the Evidence Act shall suffice.*

Case Laws

39. The Supreme Court in Anvar PV vs. P.K. Basheer reported in (2014) 10SCC423 held that an electronic record by way of secondary evidence (copy of the primary evidence) shall not be admitted in evidence unless the requirements under Section 65-B of the Evidence Act are satisfied. Thus, in the case of CD, VCD, Chip etc., the same shall be accompanied by the certificate in terms of Section 65B obtained at the time of taking the document, without which, the secondary evidence pertaining to that electronic record, is inadmissible.

40. The decision as above was followed in Arjun Panditrao Chotkar vs. Kailash Kushanrao Gorantyal reported in (2000) 7SCC1 and recently in Sundar vs. State of Inspector of Police decided on 21-03-2023 in Review Petition (Crl) 159 -160 of 2023 in Civil Appeal 300-310 of 2011. It was held that for admitting any electronic evidence by way of secondary evidence, such as CDRs, the requirements of Section 65B would necessarily need to be satisfied and no other route under the Indian Evidence Act (IEA) may be adopted for the admission of such evidence.

41. *The provision of law as above would apply in proceedings before a Court of Law and evidence tendered in relation to an electronic record. For the purposes of accounts and audit, a measure such as obtaining a certificate from the account rendering unit / audit unit about the authenticity of an e-voucher (in respect of unsigned record) could be adopted.*

42. The Supreme Court in *K.K. Velusamy vs. M. Palanisamy* reported in (2011) 11 SSC 275 upheld the receipt of electronic record as evidence. A reading of Section 4 and 7 of the IT Act implies that subject to the fact that an electronic record is created/retained in accordance with Section 7 of the IT Act, such records would be considered to be legally recognised as per Section 4 of the IT Act.

43. *The Apex Court has upheld the receipt of electronic record as evidence.*

Public Records Act / Rules

44. Parliament has enacted Public Records Act, 1993 to regulate the management, administration and preservation of public record of Central Government and others. The Public records has been defined in Section 2 (e) to include –

- (i) any document, manuscript and file;
- (ii) any microfilm, microfiche and facsimile copy of a document;
- (iii) any reproduction of image or images embodied in such microfilm (whether enlarged or not); and
- (iv) any other material produced by a computer or by any other device, of any records creating agency;

45. Section 8 of the Act makes provisions for destruction or disposal of public records. Public Records Rules, 1997 have been framed in exercise of power conferred by Section 17 of the Act. Rule 9 details the procedure for destruction of public records.

- (i) No Public Records shall be destroyed without being recorded and reviewed. In the month of January every year each records creating agency shall record after consulting the records retention Schedule all these files on which action has been completed. This work shall be accomplished in consultation with the Records Officer.
- (ii) No public records which is more than twenty five years old shall be destroyed by any records creating agency unless it is appraised.
- (iii) A list of all such public records which are proposed to be destroyed shall be prepared by the record creating agency in Form-6 and retained permanently for future reference.
- (iv) The Records Officer shall furnish a half yearly report in Form-on recording, indexing, reviewing and weeding of records to the Director General or Head of the Archives, as the case may be.
- (v) Records shall be destroyed either by burning or shredding in the presence of Records Officer.

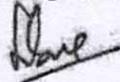
46. *For retention and destruction of accounting related records, time period / schedules are already available and destruction is done, except those treated as records of permanent nature.*

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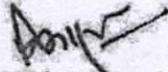
Recommendation of the Committee

47. Based on the study and analysis of the provisions of the IT Act 2000, Indian Evidence Act 1872, Public Records Act 1993 / Rules 1997, case laws, etc., the Committee recommends the following:

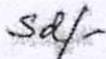
- (i) e-Vouchers / e-Challans / e - documents are valid and admissible records for accounting and auditing related mandate of the CAG of India and can be accepted by the AG (A&E) Offices.
- (ii) e-Vouchers / e-Challans / e - documents and related accounting records should contain digital signature. The digitally signed e-vouchers / e-documents must establish authenticity, single source of truth and non-repudiation.
- (iii) e-Vouchers / e-Challans / e - documents should meet all the requirements for legal acceptance as per the IT Act and the Evidence Act.
- (iv) e-Vouchers / e-Challans / e - documents must contain all the information available on physical vouchers and / or relevant for the account compilation, performance of entitlements functions, establishing accountability and conducting audit and shall be accompanied by all supporting documents. e-Vouchers / e-Challans / e - documents should be numbered.
- (v) e-Vouchers / documents should be in the form prescribed by Treasury / Budget / Finance Rules or Codes or Manuals / Accounting Manual, Code, etc.
- (vi) In case the sub-vouchers / supporting documents are provided to the AG Office as scanned copies, physical copy of the original sub-voucher / supporting documents would be retained by the State Government for the period as per the prescribed preservation period. This is because they might be required to be produced in the Court of Law / RTI Act, etc.
- (vii) In cases of submission of electronically signed sub-vouchers to the AG Offices, the DDOs should deface the sub-vouchers and mentions the voucher number and date thereon to avoid re-use / misuse.
- (viii) As discussed in paragraph 7 above, IFMS/CFMS in different States are at different stages of maturity and hence a combination of physical vouchers, part physical part electronic, e-vouchers and other document in electronic form in full may prevail. As such, the guidance issued by the GA Wing dated 21 June 2017, 06 November 2019, 12 June 2020 (enclosed) may also be applied as relevant by the AG Offices.
- (ix) These recommendations are equally applicable for e-vouchers / e - documents from Single Nodal Agencies (SNA) as and when received.



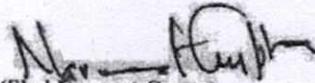
(Shri N. C. Das)
Sr. AO (GA), Office of the CAG



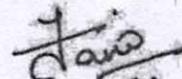
(Shri Vikash Kumar)
Director (IS), Office of the CAG



(Ms. Swati Pandey)
Pr. Director (SMU / PPG / Sync),
Office of the CAG



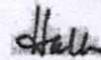
(Shri Navneet Gupta)
Pr. AG (Audit) Haryana
Chandigarh



(Ms. A Fani Rao)
Dy. Dir. (Legal), Office of the CAG



(Shri Masroor Ahmad)
Director (GA), Office of the CAG



(Shri H. Abbas)
Director General (UA),
Office of the CAG

Government Accounts
 भारत की नियंत्रक महालेखापरीक्षण सेवा
 10, बहादुरशाह ज़फर मार्ग, नई दिल्ली (16) 376/2
 OFFICE OF THE
 CONTROLLER & AUDITOR GENERAL OF INDIA
 10, Bahadur Shah Zafar Marg, New Delhi
 DATE: 21-06-2017

To
 All Pr. Accountants General/
 Accountants General (A&E)
 (As per mailing list)

Subject: Follow-up to recommendations of committees formulated on XVIII AG's Conference

Sir/Madam,

As follow-up to recommendations of XVIII AG's Conference, DAI (GA) constituted two Committees to examine issues that emerged from deliberations on the theme paper "Impact of IFMS on A&E Functions". One Committee under chairmanship of Shri P.S. Das, Pr Director, Railways (NR) was asked to examine *inter alia* whether the existing VLC can be made compatible with IFMS and can continue to be used for generation of monthly and annual accounts, or a separate AG Module will be required to handle real time flow of data in the future. The other Committee under chairmanship of Ms Reema Prakash, Pr AG (A&E), Odisha was tasked with formulating a standard set of User Requirements/Functional Requirements for the AG (A&E) and AG (Audit) in the IFMS scenario.

I am directed to issue recommendations of the committees as approved by the DAI (GA) for adoption and necessary action by all Pr. Accountants General/Accountants General (A&E).

1. VLC may continue to be used for accounts compilation. In addition we may have an AG Module in IFMS which will give "read only" access to the various data bases and data downloading facility from the State Govt. server/portal.
2. The Functional Requirement Specifications for the various modules/activities in IFMS and also within the AG Module are given in Annexure I. It may be ensured that these requirements are fulfilled.

☎ भा० / Phone: 23231440, 23231761 फैक्स / Fax: 91-11-23235446, 23234014
 www.cag.gov.in

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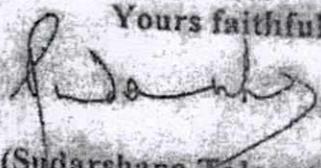
taken up with the State govt wherever required. It may be noted that the names of some modules may be different in some AG Offices/States and some may not be relevant to a particular office/State. However, it is essential to ensure that all the functions/activities are covered under AG Module in IFMS, whether they are called by some other name or covered under one or more different modules.

Since the AG is a major stakeholder of the IFMS and since several other Modules impact the functions of AG (A&E) it must be ensured that the AG (A&E) recommends the basic functional requirements for the other modules and the IFMS as a whole.

3. Physical vouchers along with supporting documents will eventually cease to be submitted to AG (A&E). Annexure II contains the general recommendations in the event of dispensing with physical vouchers and lists out the checks that may be exercised in A&E Offices for authentication of electronic vouchers/challans and supporting documents.
4. The AG Module should also include a sub-module for AG (Audit) to conduct Financial Attest Audit and extract other financial information required for audit. The IFMS data may be downloaded in the server of the Audit office for data analysis using audit tools.

Encl: Annexure-I & II

Yours faithfully,


(Sudarshana Talapatra)
Director General (GA)

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Annexure-IIDispensing with physical vouchers

As regards point (ii) of the Terms of Reference, the following are the general recommendations in the event of dispensing with physical vouchers.

- While generating challan number for all the physical challans deposited or online receipts realised, each challan has to be digitally signed or e-signed by the Treasury Officer.
- In some States like Odisha, the Cash Account of the Treasury is signed by the District Collector. In such case, the need for having digital authentication or ID/Password has to be examined.
- In the event of implementation of e-schedules and e-sanctions, there would be no scope of forwarding any supporting documents to AG (A&E).
- The sub-vouchers against TA Bill, LTC Bill, Medicine Reimbursement Bill, FVC Bill etc. may be retained by the DDO. Such sub-vouchers may be cancelled or defaced by the DDO on passing the bill. The scanned copies of passed/cancelled sub-vouchers above limit prescribed in MSO (A&E) may be uploaded to IFMS as attachment to the Bill.
- Number of sub-vouchers and value for which scanned copies are uploaded and not uploaded has to be mentioned in the bill data.
- AG (A&E) need not download such images, if not required. Rather, AG has to ensure accessibility to the same in IFMS.
- Since the images are uploaded by the DDO, all responsibility on genuineness/authenticity of the documents shall vest with the DDO only.
- The hard copies of sub-vouchers may be stored in DDO's office for a minimum period of 3 years and the soft copies in IFMS for atleast 10 years.
- If any physical record is required by AG under any eventuality, it must have authentication of physical seal and signature as per prevailing procedure.
- If the physical record is a print of digitally signed data of the system, it may not need a physical signature.

Some of the checks that may be exercised in A&E Offices on implementation of e-vouchers/e-challans are as below:-

- ✓ Electronic files received are e-authenticated and beyond scope of manipulation.
- ✓ Bill Type corroborates to the nature of drawal.
- ✓ Sanction Order number mentioned in the bill is valid one in conformity with sanctions database.

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- Head of accounts classification of the Bill drawn by the Drawing and Disbursing Office must confirm to the Sanction Order.
- Drawal is within the validity period of the sanction and expenditure does not exceed the sanctioned amount.
- In case of Nil Bills, cross verification of voucher and corresponding challan.
- In case of refund, cross verification with original voucher/challan.
- The Charts of Accounts operated are authorised ones.
- To verify whether scanned copies are uploaded, where it is mentioned in the bill data as uploaded.
- Scrutinise correctness of classification as Revenue, Capital and Charged/ Voted.
- In case of investments made by the State Government, the following information alongwith relevant sanction is necessary:
 - (a) Name of the entity in which investment is proposed.
 - (b) The Head of account from which payment is made.
 - (c) Nature of investment - Equity/Preference/Debentures and Face value.
 - (d) Amount of investment.
 - (e) Whether investment is intended to write off loan given by the State Government.
 - (f) Proper accounting of the above.

The specific point wise recommendation in respect of the specific issues are given below:

Sl. No	Issues	Consolidated Reply
(a)	What will constitute the valid authentication of an electronic voucher or electronic Challan.	<p>(i) Use of asymmetric cryptography, digital signature/Aadhar enabled e-signatures/Aadhar linked OTP may be used as a proof of authenticity and integrity for electronic records.</p> <p>(ii) Scanned copies of challans alongwith details of individual GPI deductions are also required to verify genuineness of the subscribers where subscription has been deposited through challan.</p> <p>(iii) Electronic voucher/challan received from Treasury can be authenticated by verifying the origin.</p>

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of a document, the identity of the sender, the date and date a document was sent and/or signed, the identity of a computer or user.

- (b) Apart from electronic vouchers and challans, what are the supporting documents that will need to be submitted to AG (A&E).
- (i) General attachments with electronic Vouchers and Challans are F-Sanction orders, e-Allotment-Electronic schedules linked to HRMS like GPF, HBA, Motor Car, Motor Cycle Computer Advance etc. beneficiary Details with IFSC Code, Bank Name, MICR No., details of Works, Security Deposit, Tax Deductions in case of Divisional Vouchers with Tender No. and Work id
- (ii) Along with the vouchers, sub vouchers in soft copy scanned images has to be enclosed and received in this office especially in respect of sanction for drawal of advance amounts (AC Bills) orders for sanction, grant-in-aid and Nil payment vouchers. Further sanction for countersigned contingency payment required to be attached for those payments.
- (iii) Statement of Reconciliation between cheque and Bank figure.
- (iv) The type of attachment differs with the nature of the voucher. For example, apart from Electronic vouchers/challan the following supporting documents need to be submitted for different nature of vouchers/challans.

Voucher/Challan Type	Sub-Voucher
Salary	GPF/Loan/Advances deduction schedules
Personal Claim Bill	Tickets, Certificate 'A'/'B', Prescription, Medical bills etc.

		First Payment	Pen on	GPO/PPO authority, etc.	original
		Fully Vouched Contingent Bill		Cash Memo, invoice, etc.	
		AC/DC Bill		Sanction memo, Cash memo, invoice, etc.	
		GIA Bill		Sanction memo, Beneficiaries lists, etc.	
		GPF Challans		List of GPF subscribers	
(c)	Since some of documents accompanying vouchers may be in soft form (images), what are the checks that will confirm their authenticity/genuineness?	<p>(i) All attachments being a part of IFMS can only be generated by the DDO when the Dongle is used to access the System. Hence these are authenticated/validated through the system</p> <p>(ii) Cross checking of amount/total of amount of the sub-vouchers, e-signing on soft copy and since softcopy will be uploaded by DDO authenticity/genuineness would vest with DDO.</p> <p>(iii) For drawing the AC bills, GIA and all payments vouchers, the sub-vouchers (relevant orders) would be checked to the authority for drawal of the amounts.</p>			
(d)	Changes if any anticipated in the role of Book Section and their process in A&E in IFMS scenario	<p>(i) The role of the Book Section post IFMS would remain the same. RBI Interface may eliminate duplication of work.</p>			
(e)	Since all data will be stored on the State Government Central Server the department's Requirements for data archival and retrieval need to be communicated to the State Government	<p>(i) Data will be stored in a Central Server which is owned by State Government. The State Government should be requested to give direct access to all the data at any point of time and also for any period of time for the authorised users of this office which has been agreed to.</p> <p>(ii) The electronic vouchers can be stored by the</p>			

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State Government subject to conditions that (i) these are preserved for prescribed period and (ii) viewing and generating facility through depository software is made available to both Accounts and Audit offices.

(iii) Mirror copy of data to be maintained in AO office.

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GOVERNMENT OF HARYANA
OFFICE OF DIRECTOR, TREASURIES & ACCOUNTS
DEPARTMENT, HARYANA
1st Floor, 30-Bays Building, Sector-17C, Chandigarh-160017 (U.T.).
Phone Number:-0172-2991025.
e-mail:-treasuries@hry.nic.in, website:-hrtreasuries.gov.in

To

All Heads of the Departments
In the Haryana.

Memo No: TA-HR (DMC)/SO-II/DEO-IV/2022/1642

Dated: 25/07/2022

Subject: - Regarding implementation of Digitization of e-Vouchers for other kinds of bill (except salary bill).

With reference to the above mentioned subject.

Your kind attention brought towards Government instruction No. 28/22/2017-5B&C dated 13.08.2020, vide which digital voucher (e-Voucher) was introduced for salary bills. After successful running of it, extending of e-voucher for all other kind of bills is under active consideration of the Government.

In this regard, Accountant General (A&E) Haryana vide letter dated 23.06.2022 (copy enclosed) has conveyed that before implementing digital voucher for other kinds of bills following criteria should be fulfilled:-

"Vouchers and Sub-vouchers downloaded from IFMS server by AG should be date and time stamped to later track unauthorised changes. The date and time stamping must be done by the DDOs. The number and date of bill shall be mentioned in each sub-voucher by the DDOs to obviate its reuse at a future date."

In the light of the above, it has now been decided that all Drawing and Disbursing Officers (DDOs) should describe treasury bill No. and date on each sub-vouchers enclosed with a particular bill along with date and time stamping while submitting in the treasuries

This instructions may please be brought to the notice of all the concerned for strict compliance. This instruction can also be downloaded from the Department website www.hrtreasuries.gov.in.

[Signature]

Joint Director (DMC)

for: Director, Treasuries & Accounts
Department, Haryana, Chandigarh.

Dated:- 25/07/2022

Endst No. TA-HR (DMC)/SO-II/ DEO-IV/2022/ 1643

A copy of the above is forwarded to all Treasury Officers/Assistant Treasury Officer in the State of Haryana for strict compliance.

[Signature]

Joint Director (DMC)

for: Director, Treasuries & Accounts
Department, Haryana, Chandigarh

Dated:- 25/07/2022

Endst No. TA-HR (DMC)/SO-II/ DEO-IV/2022/ 1644

A copy of the above is forwarded to Accountant General (A&E) Haryana w.r.t. your letter TM(T)/Digi.22-23/341 dated 23.06.2022 for information and necessary action.

[Signature]

Joint Director (DMC)

for: Director, Treasuries & Accounts
Department, Haryana, Chandigarh

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Endst No. TA-HR (DMC)/SO-II/DEO-IV/2022/1645

A copy of the above is forwarded to Sh. Jagdish Mehendiratta, Technical Director,
NIC for information and necessary action.

Dated:- 25/07/2022

J. Mehendiratta

Joint Director (DMC)
for: Director, Treasuries & Accounts
Department, Haryana, Chandigarh

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GOVERNMENT OF HARYANA
OFFICE OF DIRECTOR, TREASURIES & ACCOUNTS
DEPARTMENT, HARYANA
1st Floor, 30-Bays Building, Sector-17C, Chandigarh-160017 (U.T.).
Phone Number: 0172-2991025.
e-mail: treasuries@hry.nic.in, website: hrtreasuries.gov.in

To

All Treasury Officers/Assistant Treasury Officers
In the State of Haryana.

Memo No: TA-HR (DMC)/SO-II/DEO-IV/2022/2488

Dated: 30/11/2022

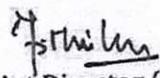
Subject: - Regarding Digitization of Vouchers.

Please refer to Accountant General (A&E) Haryana letter No. TM(T)/IFMS/2022-23/738 dated 17.10.2022 and this office letter No. TA-HR(DMC)/SO-II/2022/1642 dated 25.07.2022 on the subject cited above (copy enclosed).

As you are aware that introduction of digital voucher of other kinds of Bills is under active consideration of Department. The matter is being taken up Accountant General (A&E) Haryana for their consent from quite some time. Accountant General (A&E) Haryana had pointed out some observation which is required to be incorporated in Other Bill processing system. In line of this, all Head of Department's of the State were requested vide letter dated 25.07.2022 (CP-315) to follow up the advice/observation of Accountant General (A&E) Haryana so that consent of Accountant General may be obtained. After issuing of this order, Accountant General (A&E) Haryana has carried out sample test check so that they can consider 'go ahead' for digital voucher. During this validation check, Accountant General (A&E) Haryana has pointed out some shortcoming which are mentioned in letter under reference.

From above, it is clear that advice of this office issued vide letter dated 25.07.2022 is not being adhered by DDO/TOs in letter and Spirit. Unless, these advice are adopted, Accountant General (A&E) Haryana is constrained to give his consent for digital vouchers.

Hence, you are directed once again to adhere the guidelines issued by this office and ensure compliance of the observation highlighted by Accountant General (A&E) Haryana vide their letter dated 17.10.2022.

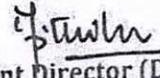

Joint Director (DMC)

for: Director General, Treasuries & Accounts
Department, Haryana, Chandigarh.

Dated:- 30/11/2022

Endst No. TA-HR (DMC)/SO-II/ DEO-IV/2022/2459

A copy of the above is forwarded to Accountant General (A&E) Haryana w.r.t. your letter TM(T)/IFMS/2022-23/738 dated 17.10.2022 for information and necessary action.

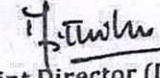

Joint Director (DMC)

for: Director General, Treasuries & Accounts
Department, Haryana, Chandigarh

Dated:- 30/11/2022

Endst No. TA-HR (DMC)/SO-II/ DEO-IV/2022/2460

A copy of the above is forwarded to Sh. Jagdish Mehendiratta, Technical Director, NIC, Haryana for information and necessary action.


Joint Director (DMC)

for: Director General, Treasuries & Accounts
Department, Haryana, Chandigarh