GOVERNMENT OF JAMMU AND KASHMIR
FINANCE DEPARTMENT
Civil Secretariat, Jammu/Srinagar
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Subject: Implementation of Integrated Digital Financial Workflow comprising e-Bill, e-Voucher and e-Account with JKPaySys & TreasuryNet under JKIFMS.

Reference: Government Order No. 310-F of 2026 dated 07.10.2026 regarding the e-Sanction Module.

GOVERNMENT ORDER No.316-F OF 2026

DATED:22.10.2026

Sanction is hereby accorded to implementation of an integrated digital financial workflow comprising e-Bill, e-Voucher and e-Account functionalities under the Jammu and Kashmir Integrated Financial Management System (JKIFMS), having the following features:

e-Bill module:

The e-Bill functionality operating through the prescribed JKPaySys &TreasuryNet workflow, with appropriate integration of JKHRMS, BEAMS and e-Sanction, shall function as the module for online preparation, processing and transmission of Government bills in the prescribed digital formats.

The e-Bill module has been designed with three-tier Maker–Verifier–Approver mechanism. In establishments requiring multiple users, the DDO may authorise additional Maker IDs, subject to the prescribed system hierarchy and access controls.

All e-Bills shall be duly supported by the requisite electronic sanction in accordance with Government Order No. 310-F of 2026 dated 07.10.2026 and shall be authenticated through e-Sign, e-Hastakshar or Digital Signature Certificate (DSC), as applicable, at the designated stages of the workflow.

The e-Bills generated through JKPaySys shall be transmitted electronically to the concerned Treasury through TreasuryNet for scrutiny and processing in accordance with the existing Treasury procedures and applicable rules. The system shall facilitate electronic generation and communication of memos in cases where bills are returned for correction, clarification or removal of deficiencies.

The passing of bills at the Accounts Assistant/Accountant and Treasury Officer levels shall be supported by the prescribed CPIS credentials and/or electronic authentication mechanism, as applicable. Upon completion of the prescribed scrutiny and electronic authentication by the Treasury Officer, the bill shall be passed in the system and converted into an e-Voucher, with an appropriate electronic audit trail.

e-Voucher Module:

The electronically passed and cleared bills shall constitute e-Vouchers in the prescribed digital format. The e-Vouchers shall serve as electronic records of the transactions processed through the Treasury and shall facilitate accounting, reconciliation, audit and submission of accounts to the Office of the Principal Accountant General, Jammu and Kashmir, and the concerned Fund Offices, wherever applicable.

All e-Vouchers shall be generated, maintained and transmitted in accordance with the applicable Government accounting principles, Treasury Rules and instructions issued by the competent authority from time to time.

e-Account Module:

The e-Vouchers generated through the integrated workflow shall, upon operationalisation of the requisite enabling ecosystem, be transmitted electronically to the Office of the Principal Accountant General, Jammu and Kashmir, for incorporation into the monthly accounts of the Government.

The e-Accounts shall continue to be organised and submitted on the existing two-list basis, namely, the first list covering the period from the 1st to the 18th of the month and the second list covering the period from the 19th to the last day of the month, or such other accounting periods as may be prescribed by the competent authority.

The Accounts and Treasuries Organisation shall coordinate with the Office of the Principal Accountant General, Jammu and Kashmir, the National Informatics Centre (NIC), J&K, and other concerned agencies to facilitate the required system integration, data exchange and operational readiness for electronic submission and receipt of accounts.

The Funds Organisation, Finance Department, shall take necessary steps for suitable modification/upgradation of the GenProfit application, or such other prescribed system as may be required, to facilitate electronic receipt and processing of Fund Accounts.

The integrated digital financial workflow shall provide for appropriate interoperability among JKPaySys, TreasuryNet, JKHRMS, BEAMS, e-Sanction, e-GRAS and other relevant modules of JKIFMS, together with the necessary interfaces with RBI e-Kuber, PFMS, NPCI and SNA-SPARSH, wherever applicable.

The concerned technical agencies shall undertake the requisite development, configuration, testing and integration to facilitate electronic bill processing, Treasury scrutiny, payment, e-Voucher generation, accounting and reconciliation.

Transactions relating to Centrally Sponsored Schemes shall be processed through the prescribed SNA-SPARSH/PFMS framework, wherever applicable, in accordance with the instructions issued by the Government of India and the Finance Department.

All system integrations shall be implemented with appropriate access controls, authentication, transaction validation, data security and audit trail mechanisms. The adoption of electronic processing shall not dispense with any statutory, financial or procedural requirement under the extant rules.

The e-Bill/e-Voucher facility, which commenced at Treasury Chadoora, District Budgam, and Treasury Akhnoor, District Jammu, shall be operationalised across all treasuries of Jammu and Kashmir in a phased manner.

Pending establishment and operational readiness of the requisite ecosystem at the Office of the Principal Accountant General, Jammu and Kashmir, for electronic receipt and processing of e-Accounts, the DDOs concerned shall continue to furnish the requisite bills/documents and account-related information in the existing prescribed manner, including submission of physical copies wherever required by the transitional arrangements.

During this interim period, the concerned Treasuries/Accounts Rendering Units shall continue to prepare and submit monthly accounts to the Office of the Principal Accountant General, Jammu and Kashmir, in accordance with the existing procedure and prescribed two-list system.

Upon confirmation of operational readiness by the concerned authorities, e-Voucher and e-Account data shall be transmitted and received electronically through JKIFMS, in accordance with the technical and procedural instructions issued by the Finance Department.

The DDO shall remain responsible for the legality, admissibility, correctness, completeness and financial propriety of the claims preferred by the concerned office, including compliance with applicable sanctions, budgetary provisions and delegated financial powers.

The Maker, Verifier and Approver shall discharge their respective duties with due diligence and shall remain accountable for the functions assigned to them. Treasury functionaries shall ensure that bills are scrutinised, passed, returned or otherwise disposed of in accordance with the applicable rules, prescribed workflow and delegated authority.

All authorised users shall safeguard their login credentials, CPIS credentials, electronic signatures and authentication facilities. Sharing or misuse of credentials, unauthorised access, manipulation of records or bypassing of the prescribed workflow shall not be permitted.

No functionary shall process a transaction outside the approved digital workflow except under duly authorised contingency arrangements or specific instructions issued by the competent authority.

The Accounts and Treasuries Organisation, in coordination with NIC J&K and other concerned agencies, shall facilitate system configuration, user-role mapping, integration of applications, technical support, training and monitoring of the integrated workflow.

The concerned Treasury Officers shall ensure the orientation and capacity building of DDOs, departmental Accounts Personnel and other designated users regarding the prescribed procedures for e-Bill preparation, verification, electronic authentication, Treasury scrutiny, e-Voucher generation and reconciliation.

The NIC J&K and other designated technical agencies shall provide necessary technical assistance for resolving implementation-related issues and ensuring the smooth functioning of the integrated modules.

All Administrative Departments, Heads of Departments, DDOs, Treasury Officers, Accounts Personnel and other stakeholders shall ensure strict compliance with the directions contained in this Order and extend the requisite cooperation for effective implementation of the integrated digital financial workflow.

The Accounts and Treasuries Organisation shall monitor the progress of operationalisation, identify implementation issues and coordinate with the concerned agencies for their timely resolution. The Finance Department may issue such Standard Operating Procedures (SOPs), technical advisories, workflow instructions and operational guidelines as may be necessary for effective implementation.

The transition to electronic processing shall not alter or dilute the financial, administrative or statutory responsibilities of any authority or functionary under the extant rules and regulations.

By Order of the Government of Jammu and Kashmir.

Sd/-

(Shailendra Kumar), IAS,
Financial Commissioner (ACS)
Finance Department

No.: DGAT/PS/DR/7814251/342 **Dated:**22**/10/2026**

Copy for information to:

1. Additional Chief Secretary to Hon'ble Chief Minister.
2. Principal Accountant General, A&E/Audit, J&K with the request to take necessary measures to establish the requisite technical and procedural arrangements for receipt, validation and processing of e-Voucher and e-Account data through JKIFMS.

3. Joint Secretary (J&K), Ministry of Home Affairs, Government of India, New Delhi.
4. All Administrative Secretaries, Government of Jammu and Kashmir.
5.Director General, Resources/ Budget/ Codes Division/ Funds Organisation/ Local Funds, Audit & Pension, Finance Department.
6. Director General, Finance/Principal, NZATI, Jammu.
7. All Heads of Departments/Controlling Offices.
8. Director, Archives, Archaeology and Museums, J&K.
9. Director Finance/Principal, ATI Srinagar.
10. Director, Accounts & Treasuries, Kashmir/Jammu.
11. Director, Information Department, J&K, for necessary publicity.
12. State Informatics Officer, NIC, J&K.
13. All Treasury Officers/Sub-Treasury Officers.
14. Incharge Project Management Unit, JKIFMS.
15. Private Secretary to the Chief Secretary, J&K.
16. Private Secretary to the Financial Commissioner (ACS), Finance Department.
17. Government Order file (W2scs).
18. Relevant file.

22.1.26

Director General,
Accounts & Treasuries,
Finance Department.