e-mail

HIMACHAL PRADESH
PUBLIC WORKS DEPARTMENT

No.PWD/WAMIS Cell/(Vol.-III)-2026- 358-85 Dated: 31/08/26
From:

Engineer-in-Chief,
HP.PWD., Shimla-02

To

All the Chief Engineers (**SZ, MZ, KZ, HZ & NH**)
in HP.PWD,.

Subject: Procedure for implementation of revised Letter of Credit (LOC) workflow through integration of IFMIS with WAMIS/ CMS.

Sir,

Enclosed please find herewith the copy of letter No. FIN(TAL)A(5)-1/2008-Loose- **1933-1938** dated: **24-08**-2026 received from the Pr. Secretary (Finance) to the Govt. of H.P. addressed to this office, E-in-C, Jal Shakti Vibhag & All the Distt. Treasury Officers, H.P. on the subject cited above.

In this context, you are, therefore requested to go through the contents of the letter and take action accordingly as per the directions quoted on the letter please.

Nodal Officer (WAMIS)-cum-
Superintending Engineer,
HP-PWD., Shimla- 02

Copy forwarded to the following for information& necessary action:

1. The All the Superintending Engineers of HPPWD. i/c NH, Elect. & Mechanical.(through e-mail only)
2. The All-Executive Engineers for information & necessary action. (through e-mail only)
3. I.C.T. wing of this office for upload the enclosed letter on official website.

Nodal Officer (WAMIS)-cum-
Superintending Engineer,
HP-PWD., Shimla- 02

No. FIN(TAL) A(5)-1/2008-loose -1933-1938 | Dt 24/8/2026
Government of Himachal Pradesh
"Finance Department"
(Treasuries Accounts and Lotteries)
****

From

FR
WAMIS

Principal Secretary (Finance) to the
Government of Himachal Pradesh

To

31/8/2026

1. The Engineer-in-Chief,
Public Works Department, Himachal Pradesh.
2. The Engineer-in-Chief,
Jal Shakti Vibhag, Himachal Pradesh.
3. All District Treasury Officers/Treasury Officers
Himachal Pradesh.

Dated Shimla the 24th August 2026

Subject: **Procedure for implementation of revised Letter of Credit (LOC) workflow through integration of IFMIS with WAMIS/CMS.**

4255
31/8/26

Sir/Madam,

As part of the implementation of **SASCI 2026-27**, live integration of IFMIS with WAMIS (or an equivalent system) is required. Accordingly, the workflow relating to LOC allocation, submission of LOC bills and processing of payments has been integrated with IFMIS. The revised workflow is intended to reduce dependence on physical correspondence and to ensure that LOC allocation, Treasury approval, bill processing, payment and accounting are carried out through the electronic system. The revised procedure shall come into operation with effect from **01.09.2026.**

1. **Submission and Approval of LOC Allocation :-** The LOC budget allocation to the Division/Sub-Division/Works PMU shall be submitted electronically by the Superintending Engineer (SE) through WAMIS/CMS or any other authorized Works Management System integrated with IFMIS. The LOC allocation letter shall be duly authenticated using the Digital Signature Certificate (DSC). The allocation shall be received in IFMIS with Unique SE letter number for approval by the concerned District Treasury Officer/Treasury Officer on the basis of digitally signed LOC allocation letter received in IFMIS. The LOC allocation shall be authorized by the Treasury where the concerned Executive Engineer (EE) is attached for making payments. The allocation shall be received in IFMIS along with a unique SE Letter Number for approval by the

concerned District Treasury Officer/Treasury Officer on the basis of the digitally signed LOC allocation letter received in IFMIS.

2. **Allocation to Sub-Divisions:-** The revised system permits allocation of LOC budget to an EE as well as to the Sub-Divisions under the concerned Division through the electronic system. Where an SE is required to allocate LOC budget to an EE and the Sub-Divisions under the concerned Division, the allocation may be made in a single request, provided that the EE Code remains the same. For example, allocation to an EE and his Sub-Divisions having codes 600-00, 600-01, 600-02, 600-03, etc., may be included in a single request. However, LOC allocation relating to different Divisions shall not be included in a single request. Separate requests shall be submitted for each Division. A request containing LOC allocation for multiple Divisions shall be rejected by IFMIS.

3. **Allocation to Sub-Division Located in Another District:-** In case a Sub-Division under a Division is located in a different district, the allocation shall nevertheless be approved by the DTO/TO of the Treasury where the concerned EE is attached for payment purposes. Once the allocation is approved by the concerned Treasury, the allocation pertaining to the Sub-Division located in another district shall automatically become available in the concerned District Treasury/Sub-Treasury through IFMIS. No separate physical communication or manual transfer of the allocation to the Treasury/Sub-Treasury of such Sub-Division shall be required. A copy of the digitally approved allocation letter shall also be made available electronically in IFMIS.

4. **Pre-Assigned Tokens** :- The process of requesting pre-assigned tokens for LOC transactions shall be completely system-driven. There shall be no requirement for the Division/Sub-Division to submit a physical request to the Treasury for issuance of pre-assigned tokens. The existing set of pre-assigned tokens shall continue to be used by the concerned AE/Division for processing LOC bills through the integrated system. WAMIS/CMS shall generate a request for the next set of pre-assigned tokens only after the existing set of tokens has been fully exhausted. On receipt of such request through the integrated system, IFMIS shall generate the next set of pre-assigned tokens and provide the same electronically to the requesting WAMIS/CMS.

The Treasury shall not manually issue or provide the pre-assigned tokens to the Division/Sub-Divison/PMUs. No fresh set of tokens shall be generated while tokens from the existing set are still available. No separate physical request or correspondence shall be required to be submitted to the Treasury for subsequent sets of pre-assigned tokens. The concerned AE shall ensure proper utilization of the tokens already available with the Division/Sub-Division before the system request for the next set of tokens is generated.

It is clarified that the above procedure relates to pre-assigned tokens used for LOC transactions through the integrated electronic workflow. The existing procedure for issue of physical LOC cheque books by the Treasury to the Works Departments for issuance of LOC cheques in respect of LOC Not Affected shall continue as at present. There is no change in the existing procedure relating to such physical LOC cheque books.

5. **Payment Through LOC cheques:-** With effect from 01.09.2026, the Divisions/Sub-Divisions shall not issue any fresh or post-dated cheque for the purpose of affecting LOC. Any cheque already issued shall be paid and accounted for before 01.09.2026. The Treasury shall not add or credit any LOC balance in Financial Year 2026-27 on the basis of such post-dated cheques. LOC balance shall be made available only on the basis of duly approved electronic allocation in IFMIS. The Divisions shall ensure that no LOC transaction is initiated or accounted for on the basis of post-dated cheques issued for this purpose.

6. **NEFT/RTGS Advice:-** The Divisions/Sub-Divisions shall submit DSC-signed LOC bills electronically through the integrated system for processing by the Treasury. Initially, until the functionality for automatic generation of Treasury tokens is implemented, the Division/Sub-Division shall provide only the letter mentioning the relevant Treasury Token Number to the Treasury. The Treasury shall tokenize the bills based on the basis of the request received.

Physical submission of LOC bills shall not be insisted upon by the Treasuries where the same have been duly submitted and authenticated through the electronic system, except where a physical document is specifically required under any statutory or other applicable provision. The Treasury shall process such bills on the basis of the electronic records received through IFMIS and the prescribed validations and shall pass the bills using DSC in HPOLTIS.

The LOC bills (HPTR-5) shall be transmitted by IFMIS to the Accountant General, Himachal Pradesh (AGHP), in digital format through the prescribed electronic system for monthly accounting. The Treasury shall not submit physical copies of such LOC NEFT/RTGS bills to AGHP.

After implementation of the complete automated token workflow, the requirement of physical communication of the token number shall also be discontinued as per the system process.

7. **Monthly Accounting of LOC Payments:-** The Works Departments shall prepare their monthly accounts on the basis of the actual payments made by the Treasury during the month. For this purpose, IFMIS shall provide the Treasury Voucher Number and Treasury Voucher Date against the LOC bills/payments processed by the Treasury. The Works Management System/WAMIS or other authorized system shall capture the Treasury Voucher Number and Treasury Voucher Date provided by the IFMIS. The Works Departments shall use these details for accounting and reconciliation of payments made through the Treasury. The monthly accounts shall, therefore, be prepared on the basis of actual Treasury payments and not merely on the basis of LOC allocation, bill submission or token generation. Any difference between the payment records maintained by the Works Department and the corresponding records available in IFMIS shall be reconciled with the concerned Treasury.

8. **Responsibilities of District Treasury Officers/Treasury Officers**

I. The District Treasury Officers/Treasury Officers shall ensure that LOC allocations are examined and approved through the prescribed IFMIS workflow.

II. The allocation shall be authorized by the Treasury where the concerned EE is attached for making payments.

III. No LOC balance shall be created or enhanced on the basis of post-dated cheques issued for affecting LOC.

IV. Digitally approved allocation letters shall be made available electronically to the concerned Treasuries/Sub-Treasuries.

V. Physical copies of NEFT/RTGS advice shall not be insisted upon for transactions covered under the revised workflow.

VI. Only Digitally Signed LOC Advice (HPTR 5) shall be accepted and passed for payment using DSC in HPOLTIS.

VII. The Treasury shall transmit LOC NEFT/RTGS bills to AGHP in digital format and shall not forward physical copies of such bills to AGHP.

VIII. Requests for pre-assigned tokens shall be processed through the system-driven workflow. The Treasury shall not manually issue such tokens.

IX. The existing procedure for issue of physical LOC cheque books for LOC cheques relating to transactions not covered by the electronic workflow (LOC not affected) shall continue to be followed.

All concerned Superintending Engineers, Executive Engineers, Assistant Engineers, District Treasury Officers and Treasury Officers shall ensure compliance with the above instructions.

Yours' Faithfully

(Vijay Wardhan, I.A.S)
Director,
Treasuries, Accounts & Lotteries
Himachal Pradesh 29/8/26

Endst No. FIN(TAL) A(5)-1/2008-loose Dated Shimla the August 2026
Copy for information and necessary action.

I. The Pr. Accountant General (A&E), Himachal Pradesh.
II. The Pr. Accountant General (Audit), Himachal Pradesh.
III. The Senior Director (IT) cum SIO, NIC-HP
IV. All the DTO/TO with direction to bring the above instructions to the notice of the LOC DDOs attached to the treasury.

-Sd-
(Vijay Wardhan, I.A.S)
Director,
Treasuries, Accounts & Lotteries
Himachal Pradesh