



GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(G&T DIVISION)

No. F.1(5)FD/GF&AR/2010 Pt.1

Jaipur, dated : 07.08.2020

ORDER

Subject : Amendments in Rajasthan Treasury Rules, 2012.

In exercise of the powers conferred by the provision to sub-section (2) of article 283 of the Constitution of India, the Governor of Rajasthan is pleased to make the following amendments in Rajasthan Treasury Rule, 2012, namely :-

1. The existing Rule 128 shall be substituted as under :

"128. No bill shall be retained without action in the Treasury/Sub Treasury beyond a period of Two working Days from receiving the hard copy at Treasury/ Sub Treasury as the same has been entered with Token number."

2. After the existing Rule 144 the following new sub-rule 144 (a) and 144 (b) shall be added as under :

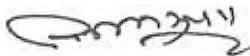
"144 (a). e-payment through RBI e-kuber – (1) Reserve Bank of India will also handle all electronic payments related to Treasuries through direct integration with IFMS (Paymanager). Once the bills/ Payment Advices are passed and authorized by Treasuries Sub Treasuries in the system, these bills / Payment Advices will be made available for electronic payment file generation with digital signatures through the system. E-Kuber, RBI /banking platform will directly take these electronic payment files through the system seamlessly without any delay and after making payments, status of payments will be provided electronically to IFMS (Paymanager). In case of any urgency and special request made at the level of Finance Department (or designated authority of Finance Department), RBI/ banking platform will manage payment of electronic payment files after expiry of daily scheduled timings or consider for early payments or scheduled deferred payments.

(2) e-Payment files pertaining to Salary payments/ SSP (Social Security Pension) payments (which are to be paid on the 1st working day of the month) will preferably be made available by Treasuries between 25th to 30th or 31st upto 4 pm through the system and transactions against these files will be made by RBI / banking platform on 1st working day of the ensuing month in the forenoon positively. RBI/ banking platform shall ensure that e-payments for all government transactions by way of direct transfers in the bank accounts of employees, service providers, contractors, vendors, beneficiaries etc. will be made without any delay. Treasury and Sub Treasury will provide all e-payments files to e-kuber, RBI / banking platform by debiting the respective expenditure heads of departments and further crediting in head 8670-113-(01) electronic Payment advices. System generated Reference numbers will be provided to these transactions to be made under head 8670-113- (01) electronic Payment advices for accounting purpose. This head will be used for accounting of the net amount of transactions sent to RBI/ banking platform for e-payments by Treasuries and Sub Treasuries. After receiving e-scrolls from RBI, Treasuries / Sub Treasuries will make an entry of TV number on the gross amount of the respective transaction related to respective service head by replacing the reference number provided earlier on related service head and 8670-113- (01) electronic Payment advices at the time of reporting of e-payments to e-Kuber, RBI/ banking platform. The actual amount paid in scroll through 8670-113- (01) electronic Payment advices will further be credited in RBD-8675-00 by AG office. RBD will also be affected on actual payment made under

respective expenditure heads. The actual expenditure will be incurred in respective service/ expenditure heads / PD Accounts of departments/ institution bodies on the basis of date of encashment provided in the e-scroll by e-kuber/ banking platform. E-Kuber, RBI / banking platform will ensure to clear all e-payment files booked in the head 8670-113- (01) electronic Payment advices on daily basis. If some e-files/ e-transactions will not be cleared on same day by e-Kuber, RBI/ banking platform, clear reasons on the system will be provided. e-DMS/ Account Statement from e-Kuber, RBI / banking platform by IFMS (Try/ Sub Try) will be accepted only after clearance of all e-files submitted to e-kuber, RBI/ banking platform and booked in head 8670-113, (01) electronic Payment advices during 1st to last working day of respective month. The payments of salary bills, Leave encashment , Social Security Pension, other specified conditional payments etc which are payable on or after 1st of the ensuing month will be sent with value date for payment and system will ensure to show the clear reasons of rejected/ skipped transactions by RBI-eKuber / banking platform under budget head 8670-113- (01) electronic Payment advices. RBI e-Kuber / banking platform will also be responsible to make payment of these transactions on the same value date and will provide e-scrolls for clearance of these transactions through further date of encashment. Rejected (failed/ unsuccessful) transactions will be credited in the suspense head- 8658-102-(15)- failed e-payment. At the time of clearance of suspense head- 8658-102-(15)- failed e-payment., the same head will be minus credited. Skipped/ Rejected transactions under head 8670-113- (01) electronic Payment advices will always be shown separately with reference numbers by Treasury with accounts.

(3) Drawing and Disbursing Officers/ Divisions / PD Account Holders will ensure to provide duly prepared and signed / digitally signed online bills/ Payment Advices along with hard copies to Treasuries and Sub Treasuries in a time bound manner for all the claims pertaining to Government transactions (as referred above). Bills related with fixed due date payments will be provided in Treasuries/ Sub Treasuries before three working days from actual due date of payment. Hardcopy submission of bills / Payment Advices in to Treasury and Sub Treasury will be removed in phased manner subject to the approval and acceptance of AG office, Rajasthan.

(4) In case of unsuccessful payments which could not be credited to the beneficiary/ employee/ vendor/ contractor's account owing to any error in the details of Payee, available in the system, the report regarding the un-credited amounts will be provided by e-Kuber, RBI/ banking platform to IFMS (Paymanager) with daily scrolls/ payment feedback status and IFMS (Paymanager/ PRI Paymanager) will further provide it to Treasuries/ Sub Treasuries /DDOs/ Divisions / PD Account Holders seamlessly with appropriate alerts/ SMS. This report will indicate the nature of error in the beneficiary/ employee/ vendor/ contractor's list. The DDO/ Divisions/ PD Account Holders will be required to check the correct information immediately and send an e-advice (through the system) along with hard copy duly signed/ digitally signed incorporating the revised payee list in respect of the un-credited amount to Treasuries and Sub Treasuries. The DDO/ Divisions/ PD Account Holders will maintain a register of all un-credited payments containing the bill number, Reference ID, token number, Head of Account (PD Account Number with schemes details) from which the original drawal was made and will make a note in the register regarding subsequent payment through the Bank account of the payee based on the payment report obtained from the IFMS (Paymanager /PRI Paymanager). DDOs/ Divisions/ PD Account Holders will be liable to clear all the un-credited transactions within two months (60 days) . The un-credited amount will not be allowed to park in the Suspense account beyond two months (60 days) from the date of drawal (date of scroll from RBI for un-credited transactions)."



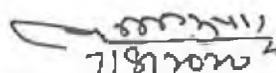
"Rule 144 (b) :

- (1) GST-Tax Deduction at Source (TDS) in individual process and its deposit by Drawing and Disbursing Officer:
- (i) The DDO shall prepare the Bill/ online bill based on the Expenditure Sanction. The Expenditure Sanction shall contain the (a) Total amount, (b) net amount payable to the Contractor/Supplier/Vendor and (c) the 2% TDS amount of GST. Sanction number and date along with point number (a), (b), (c) and CPIN number shall be part of respective GA Forms used for vendor/ suppliers payments.
 - (ii) The DDO shall maintain a Register in GA-121-B- to keep record of all TDS deductions made by him/her during the month.
- (2) "GST-Tax Deduction at Source (TDS) in bunching and its deposit by Drawing and Disbursing Officer: DDO will deduct the TDS from each bill for keeping it under the Suspense Head. (8658-00-139-00-00). However, deposit of this bunched amount from the suspense head can be made on weekly, monthly or any other periodic basis but DDO is completely responsible to clear the booking of suspense head made through this process upto the 3rd working day of succeeding month. If any delay is occurred by DDO, penalties will be levied on him as per the provisions of Section 51 of CGST/SGST Act. 2017.
- (i) The DDO shall prepare the bill on IFMS for submission to the respective Treasury/ sub Treasury. In the bill, it will be specified the net amount payable to the Contractor, and 2% as TDS. Deduction schedules (in GA format 121 and 121-A) will also be generated through the system along with the bill for TDS deductions being made under 8658-00-139-00-00. The TDS amount shall be mentioned in the bill for booking in the suspense head (8658-00-139-00-00)/ NEFT/RTGS to RBI.
 - (ii) DDO will require to maintain the Record of the TDS so being parked_ under the suspense head in GA 121-B.
 - (iii) DDO shall be responsible to clear all the amount GST-TDS deductions booked under suspense head (8658-00-139-00-00) upto the 3rd working day of succeeding month.
 - (iv) The Treasuries/sub treasuries will pass the bill by clearing the suspense head operated against that particular DDO after exercising necessary checks. IFMS/System will provide online checks linked with previous bills/deductions for this purpose. Treasury shall be responsible for authentication of these bills within 36 hours (working days) after receiving the physical copies and providing token numbers.
 - (v) In case of NEFT/RTGS mode, the DDO will have to mention the CPIN Number (as beneficiary's account number), RBI (as beneficiary) and the IFSC code of RBI with the request to Treasuries/Sub Treasuries in the bill to make payment in favour of RBI with these credentials.
 - (vi) In case of OTC mode, the DDO will have to request the Treasuries and sub Treasuries to issue a cheque so that he/she can produce the same along with the CPIN/challan at the authorized bank branches with Treasuries/Sub Treasuries for further submission in favour of one of the 25 authorized Banks at GST Portal. The Cheque may then be deposited along with the CPIN with any of the branch of the authorized Bank so selected by the DDO through the authorized bank branches, Agency bank presently authorized with government business shall be responsible to clear these cheques within the stipulated time lines. As this process is optional and DDO faces some difficulties in the process of deposit of TDS, he can adopt NEFT/RTGS mode.
 - (vii) The process of clearance of balances under Suspense Head 8658-00-139-00-00 shall be mandatorily linked with monthly account submission and no balance under Suspense Head will be allowed after submission of monthly account by Treasuries i.e. clearance of all transactions booked under Suspense Head related to



- last month with the first list related to consecutive month. Systemic controls shall be executed accurately for this purpose. Treasury officer will ensure regular monitoring over the clearing process of suspense head in bunching process.
- (viii) List of accounts related to monthly account submission will also include the transactions made under bunching and transaction wise processes of TDS."
3. After the existing item (c) of sub-rule (2) of Rule 194, the following new clause (i) shall be inserted as under :
- "(i) The daily account of payment from RBI e-kuber, RBI will provide Account Statement (Debit notification and return notification)"
4. After the existing item (c) of sub-rule (1) of Rule 195, the following new item (d) shall be added as under :
- "(d) After receipt of return notification from RBI, e-Kuber portal, the "Rejected (Failed/unsuccessful) Transactions" will be credited under Suspense Head 8658-102-(15)- Unsuccessful e-payment through Adjustment challan [form GA-120-c] generated by respective Treasury officers. At the time of clearance of Suspense Head 8658-102-(15), the same head will be minus credited by contra credit to Head 8670-113-(01) through reference number."
5. The existing sentence "Only Scroll will be received from Bank in case of e-payment" appearing in Rule 199 shall be substituted as under :
- "Only Scroll/45-A will be received from Bank in case of e-payment."**
6. The existing words "Accountant/Deputy Accountant" appearing in Rule 199 shall be substituted by the words "AAO-I/AAO-II".

By Order


(Vimal Kumar Gupta)

Joint Secretary to the Government
Finance (G&T) Department

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4. Secretary, Rajasthan Legislative Assembly, Jaipur.
5. Secretary, Lokayukta Sachivalaya, Jaipur.
6. Secretary, Rajasthan Public Service Commission, Ajmer.
7. Registrar, Rajasthan High Court, Jodhpur/Jaipur.
8. Principal Accountant General (Accounts/ Entitlement/ Civil & Acct./ Audit) Rajasthan, Jaipur.
9. All Joint Secretaries/ Deputy Secretaries/ Sections of the Secretariat.
10. All Heads of the Departments/ All Divisional Commissioners/ Collectors.
11. Registrar, Rajasthan Civil Service Appellate Tribunal, Jaipur.
12. Director, Treasuries and Accounts, Rajasthan, Jaipur.
13. All FAs/CAOs/Treasury Officers
14. Technical Director, Finance Department to upload this order on FD website.
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(Gargi Singh)

Chief Accounts Officer

(RTR, 2012 - 01/2020)