



GOVERNMENT OF RAJASTHAN  
FINANCE DEPARTMENT  
(G&T Division)

No. F.1(4)FD/GF&AR/2006

Jaipur, dated : 10.08.2020

**ORDER**

**Subject : Amedment in General Financial & Accounts Rules Part-I of Volume-I.**

The Governor of Rajasthan is pleased to order that the following amendments may be made in the General Financial and Accounts Rules Part-I of Volume-I, namely :-

1. After the existing sub-rule (7) of Rule 165, the following new sub-rule (8) and (9) shall be added as under :-

**"(8) Rejected (Failed/ Unsuccessful) Transactions from RBI e-kuber portal :**

- (i) 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] 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. Challan number will be given after receipt of bank-scroll from RBI e-Kuber.
- (ii) After generation of challan number, these transactions will be reflected at concerning DDO's login at paymanager portal of IFMS. There will be two options for DDO's to clear the suspense:-
  - (a) **By making payment Advice:** DDO's will prepare a e- Advice (Form GA 120-A) after making required necessary corrections in payment details of rejected transactions and will send it to treasury. The treasury will prepare a consolidated bill for these e-Advices (Form GA 120-B).
  - (b) **By making Book Transfer Advice:** DDO may initiate a adjustment advice to transfer the amount of rejected transaction(s) in concern budget head from which it was originally drawn (Form GA 120-C). The treasury will prepare a consolidated bill for these e-Advices (Form GA 120-D).
- (iii) The rejected (failed/unsuccessful) transactions from RBI e-kuber which were credited to suspense head 8658-102-(15) will not be allowed to be parked in the suspense account beyond 60 days from the date of drawal (date of scroll from RBI for un-credited transactions) and it shall be transferred to minus of concerned expenditure head by respective Treasury Officers **in the same financial year**. However the uncredited /failed amount drawal in the month March or for whom 60 days limit not completed upto 31 March may be allowed to be retained till 10<sup>th</sup> of April. There after Treasury Officer will prepare miscellaneous bill (GA-120- D) to clear the suspense head according to the provision of F D ( Budget ) circular dated 3.7.2018 The amount credited in suspense head 8658-102-(15) may be transferred in minus of concerned exp. head by Drawing and Disbursing Officer before 60 days.

.....2

- (iv) Such payments of employee related claims, rejected by RBI due to incorrect bank details and correction e-Advice(Form GA 120-A)was not processed in due time i.e. 60 days due to some reasons, and amount of that claim was transferred again in service head from which it was originally drawn, because due to some security reason these claims can not be re-processed again in paymanger/pripaymanager, hence DDO can draw these claims through e-Kuber Miscellaneous Bill for rejected and unpaid payments (Form GA 120-E).
- (v) All DDO's shall maintain a Control Register of Transactions Rejected by RBI in Form GA120-F."

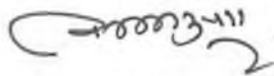
**"(9) (A) Tax Deduction at Source (TDS) in individual process and its deposit by Drawing and Disbursing Officer:**

- (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 during the month.

**(B) GST-Tax Deduction at Source (TDS) in bunching and its deposit by Drawing and Disbursing Officer:** DDO shall deduct the GST TDS from each bill for keeping it under the Suspense Head, (8658-00-139-00-00). The deposit of this bunched amount from the suspense head will be made on weekly, monthly or any other periodic basis but DDO shall completely be responsible to clear the booking of suspense head made through this process within the same 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 or the instructions issued for this purpose.

- (i) 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 (GA-121-C) 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) The DDO will be require to maintain a Record of the TDS so being booked under the suspense head in GA-121-B.
- (iii) The DDO shall be responsible to clear all of the amounts of GST-TDS deductions parked under Suspense Head 8658-00-139-00-00 upto the 3<sup>rd</sup> working day of succeeding month."

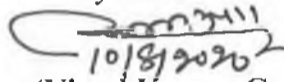
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2. At the end of Appendix-7 (List of Forms), the following list of new Forms shall be added as under :-

List of Forms	Rule No.	Present Form No.	New Form No.
e-kuber adjustment challan for rejected/failed transactions (Initiated by Treasury/sub-Treasury)	165 (8)		120
request for payment of e-kuber unsuccessful/failed transaction (Initiated by DDO)	165 (8)		120-A
e-Advice for payment of e-kuber unsuccessful/failed transaction (Initiated by TO/STO)	165 (8)		120-B
Adjustment bill for e-kuber uncredited items (Initiated by DDO)	165 (8)		120-C
Miscellaneous Bill for e-kuber uncredited items (Initiated by Treasury/sub Treasury)	165 (8)		120-D
e-Kuber Miscellaneous Bill for rejected and unpaid payments	165 (8)		120-E
Control Register of Transactions Rejected by RBI	165 (8)		120-F
Schedule of amount booked under Suspense Head 8658-00-139-00-00	165 (9) (B)		121
Schedule for NEFT/ RTGS to RBI	165 (9) (B)		121-A
Register to be maintained by DDO for Filing of GSTR-7.	165 (9) (A)		121-B
Bill for GST TDS	165 (9)(B)		121-C

By Order

  
10/8/2020

(Vimal Kumar Gupta)

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

**Copy forwarded for information and necessary action to:**

1. P.S. to Hon'ble Governor/C.M./All Ministers/State Ministers.
2. P.S. to Chief Secretary/All Addl.Chief Secretaries.
3. P.S. to All Principal Secretaries/Secretaries/Special Secretaries.
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.
15. Guard File.

  
10/8/2020

(Gargi Singh)  
Chief Accounts Officer

(GF&AR - 11/2020)