



GOVERNMENT OF RAJASTHAN  
FINANCE (G.F.&A.R.) DEPARTMENT



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

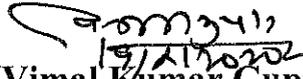
Jaipur, dated : 20.10.2020

**All Officers of Rajasthan Accounts Service.**

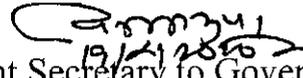
**Subject : Regarding observations/comments on FAQs with answers about Rajasthan Treasury Rules, 2012.**

As directed, FAQs with answer related to Rajasthan Treasury Rules, 2012 have been prepared and a draft is enclosed herewith. It is requested to go through these FAQs with answers and submit observations/comments on "jsfsgt@rajasthan.gov.in" latest by 02.11.2020 (evening).

Encl: As above FAQs S.No.32 to 69.

  
(Vimal Kumar Gupta)  
Joint Secretary to Government

✓ Copy to Technical Director, Finance Department for uploading this letter alongwith FAQs on FD's website.

  
Joint Secretary to Government

## RAJASTHAN TREASURY RULES, 2012

### **Frequently Asked Question** (अक्सर पूछे जाने वाले प्रश्न)

Q.32	What is the process of generating a duplicate copy of challan?
Ans.	The Treasury Officer may issue a certificate of credit to the tenderer on request received in writing. A fee of Rs. 50 is charged for each certificate in respect of each challan. For urgent application, a fee of Rs. 100 is charged. (Rule 82)
Q.33	What is the general criteria of deposit?
Ans.	No item should be credited as a deposit save under the formal order of a Competent Authority. Besides, no sum shall be credited in any deposit register which can be carried to any other head of account, for example, revenue paid to Government on account of a demand not yet due should at once be credited to the proper revenue head, instead of treating it as a deposit. (Rule 83)
Q.34	How treasury pays revenue deposit?
Ans.	Payment of Revenue Deposits is described in Rule 86 of RTR, 2012.
Q.35	What is the process of refunding the security deposit or the earnest money?
Ans.	<p>In respect of earnest money deposits made by intending tenderers which are classified as security deposits, no previous authority of departmental officer is necessary. But the depositor must state the designation of the officer in whose favour he makes the deposit and appropriate head of account for crediting the amount in the Government Account.</p> <p>At the time of refunding the security deposit or the earnest money, the departmental officer in whose favour the deposit has been made, if he himself is the Drawing and Disbursing Officer, shall release the original challan and present the Refund Payment Order at the concerned treasury through Bill Transit Register. If he is not the regular Drawing and Disbursing Officer of that office, then he shall present such Refund Payment Order duly countersigned by the regular Drawing and Disbursing Officer.</p>
Q.36	What is the procedure to claim for a refund?
Ans.	<p>A person claiming refund of deposit must produce an order of the court or authority which ordered acceptance of the deposit. The Treasury Officer will compare this order with the entry in the register of receipts of Deposit and if the balance is sufficient he will mark the claim of refund of deposit and issue a cheque for payment at bank. If there be not a sufficient balance at the credit of the particular item, the Treasury Officer will endorse those facts on the order and return it to the person presenting it.</p> <p>The entry in the Register of Receipts should be made when the order is issued. If in any case, repayment is not made on the date of the order on the Bank, the actual date of repayment should also be noted in</p>

	the Register of Receipts just below the entry of the date of the order.
Q.37.	Which form number contains 'Personal Ledger of New Contributory Pension Scheme'?
Ans.	Ty-4
Q.38	Can any department open a P.D. A/c in treasury?
Ans.	Yes. PD Account can be opened in a treasury with the prior sanction of FD.
Q.39	In which budget head, the balance of the P.D. Account shall be transferred at the time of closure?
Ans.	0075-Miscellaneous General Service 101-Unclaimed amount
Q.40	What are the methods in which the a/c of civil & criminal court deposits be kept?
Ans.	<p>There are two methods in which the accounts of civil and criminal court deposits be kept-</p> <p>(1) Each Deposit is separately paid into and drawn from the treasury upon documents passed by the Competent Authority and setting forth the particulars necessary for the entries in the Deposits Registers.</p> <p>The account of Civil and Criminal Court Deposits shall be kept in the same manner as is required to be maintained for Revenue Deposits, although the set of registers and returns should all be separate from those of the Revenue Deposits Registers.</p> <p>(2) In regard to civil and criminal court deposits, the courts concerned merely bank with the treasury remitting without detail their gross deposit receipts for credit in a personal account and making repayment by cheques on the treasury which are taken to the debit of the same personal account.</p>
Q.41	What do you mean by 'Local Fund'?
Ans.	Revenues administered by bodies which by law or rule having the force of law come under the control of the Government, whether in regard to the proceedings generally, or to specific matters, such as the sanctioning of their budgets, sanction to the creation or filling up of particular appointments, the encashment of leave, pension or similar rules and the revenues of anybody which may be specially notified by the Government as such. (Rule 105-111 are related to local body).
Q.42	Explain the treatment of 'Lapsed Deposit'.
Ans.	After 31 <sup>st</sup> March each year, a list of deposit or balance of that year which lapses (under rule 265 of the General Financial and Accounts Rules or any orders of the Government should be submitted to the Accountant General). Such deposit or balance treated as lapsed shall be credited to the appropriate receipt head of revenue by the Treasury Officer. The repayment of lapsed deposit shall be shown in the treasury accounts as refund of revenue. The repayment of lapsed deposit shall be recorded in the register so as to guard against a double

	<p>payment. The format of Lapsed Deposit Register is appended in Form No. TY-7. Extract Register of Receipts of Deposits, Extract Register of Repayment of Deposits, Extract Register of Receipts and Payment of Personal Deposit should be maintained in Form No. TY-8, TY-9 and TY-10 respectively. (Rule 114)</p>
Q.43	<p>Explain the regulating rules for the custody of Government Money/valuables in trees.</p>
Ans.	<p>Regulating rule for the custody of Government Money &amp; Valuables etc. is explained in Rule 116-120.</p>
Q.44	<p>Who allots the DDO Code to Head of the Office?</p>
Ans.	<p>Treasury Officer.</p>
Q.45	<p>When Treasury Officer can make payment of New head of office?</p>
Ans.	<p>The Treasury Officer can make any payment to the new Head of Office only after he receives his specimen signature along with the letter of authority from the Head of Department. (Rule 124)</p>
Q.46	<p>What are the details that have to be noted specifically while objections?</p>
Ans.	<p>The following points are to be specifically noted in respect of the objections:-</p> <ul style="list-style-type: none"> <li>• All objections are to be raised under the signatures of Treasury Officer.</li> <li>• All objections are to be raised at the first opportunity and no piecemeal objections are allowed.</li> <li>• The objections are to be raised on the check list prescribed.</li> <li>• Objections shall be specific and clear and frivolous objections shall be avoided.</li> </ul> <p>At the time of resubmission of objected bills, the DDO presenting bill will return the list containing objections on earlier objected bills duly endorsed that all the objections have been removed.</p>
Q.47	<p>Explain the instructions that are to be followed while writing a cheque?</p>
Ans.	<p>In writing the cheques, the following instruction are to be followed:</p> <ul style="list-style-type: none"> <li>• The name of the Drawing Officer or party in whose favour the cheque is to be drawn shall be ascertained correctly from instructions and particulars given on the bill and entered first on the counterfoil.</li> <li>• The amount passed for payment shall be entered in figures in the counterfoil direct from the pay order/bill.</li> <li>• Where several bills are consolidated in one, the amount of each bill shall be entered in detail on the counterfoil and then totalled.</li> <li>• The foil and the counterfoil shall bear the initials of the person who has actually written out the cheque.</li> </ul>

	<ul style="list-style-type: none"> <li>• While writing out the cheques a diagonal endorsement of "Under Rupees so and so" showing an amount, a little in excess of the amount for which the cheque is drawn.</li> <li>• A separate cheque book is used for each branch of the bank.</li> <li>• Treasury Officer will furnish a list of cancelled cheques to the concerned branch of the bank.</li> <li>• Cheques passed and cheques cancelled registers will be maintained in form no. TY-14 and TY-15 respectively. (Rule 135)</li> </ul>
Q.48	What is currency of cheques issued by the treasury?
Ans.	All the cheques issued by the Treasury Officer is valid for payment by the bank for a period as per the instructions laid down in GF&AR and printed on the cheque itself. Beyond this period, the cheque is required to be presented again to the treasury for reprocessing. (Rule 138)
Q.49	What is a bill transit register?
Ans.	A Register maintained by each Drawing Officer for presenting claims at a Treasury or sub Treasury is called Bill Transit Register. All bills shall be presented at the treasury through this register.
Q.50	Explain e-payment?
Ans.	Detail explanation of e-payment is mentioned in Rule 144, 144 (a), 144 (b).
Q.51	What is the process of payment of contingent charges?
Ans.	Process of contingent charges is mentioned in Rule 145.
Q. 52	What is forest remittances?
Ans.	All sums paid into a treasury by a Government servant of the Forest Department is called as "Forest Remittances".
Q. 53	Who issued P.P.O.
Ans.	PPO issued by the Director of Pension & Pensioner's Welfare Department
Q.54	By whom the pensioner shall be physically verified at the time of first withdrawal?
Ans.	By Treasury Officer (Rule 176)
Q. 55	Explain the procedure of physical verification of a pensioner at the time of first withdrawal?
Ans.	<p>A person drawing the pension for first time shall be physically verified by the Treasury Officer.</p> <p>All the proofs of his personal identity with respect to details mentioned in the PPO. For e.g. Name, Address, Photo etc. His signature shall be compared with the signature pasted on the Original Pension Payment Order. Pensioner at the first time of physical verification should provide the copy of the order by which the sanction was communicated to him. In case of illiterate pensioners and parda nashin ladies, acquittances by seal marks attested by some known and respectable person, may be acceptable in lieu of thumb impression. The record of identification of pensioners shall be maintained in the prescribed register appended in form no. TY-22. Every payment is required to be entered on the reverse of both the portions of pension payment order and attested by the disbursing officer. As only a copy of the pension</p>

	<p>payment order is furnished to Sub Treasury Officer, he will make the entry in the pensioner's half of PPO and in his copy. Treasury Officer will make the necessary entry in the original copy of the disburser's half of P.P.O.</p> <p>If the amount of first pension payment is taxable, after obtaining the details of other deductions admissible for computing taxable income at source as per Income Tax Act, Treasury Officer shall make deduction of income tax at source. However, while making payment of pension, Manager of the Bank branch concerned shall afford an opportunity to the pensioner to furnish details of admissible deductions to arrive at taxable income and then deduct income tax at source.</p>
Q.56	Can T.O. renews pensioner's half of PPO without reference to Director Pension Rajasthan.
Ans.	<p>Yes. (a) Treasury Officers are authorised to renew pensioner's half of Pension Payment Orders, without reference to the Director Pension, Rajasthan-</p> <p>Free of charge in cases where pensioner's half is worn out or torn or the entries on the reverse of either the pensioner's are completely filled up;</p> <p>On payment of Rs. 10/- (Rupees ten only) in case where original order has been lost, stolen, destroyed or defaced and on submission of a written application explaining the circumstances of loss, theft, destruction or damage.</p> <p>(b) Renewal of disburser's half of pension payment order shall be done by Director, Pension and Pensioners' Welfare, Government of Rajasthan.</p>
Q.57	When a pension ceases to be payable?
Ans.	If a pension payable in India remains undrawn for more than one year (Rule 183)
Q.58	In which rule certificate of non-employment for pensioner is prescribed.
Ans.	A pensioner, including family pensioner, drawing pension in India is required to submit a certificate of non-employment to Treasury Officer/Sub Treasury Officer and to the Manager, Bank branch in case of disbursement of pension through public sector bank.
Q. 59	What is the procedure DCRG?
Ans.	The procedure of Death-cum-Retirement Gratuity (DCRG) is described in Rule 190.
Q. 60	What is the general outlines of the system of accounts?
Ans.	The general outlines of system of Accounts is described in rule 193.
Q. 61	Explain all the guidelines of T.O./sub-TO in closing the accounts and their rendition to accountant general.
Ans.	Described in Rule 194.
Q.62	Deposition of government money in Banks and conduction of treasury business comes under which act?
Ans.	Reserve Bank of India Act, 1934
Q. 63	What is the period for retention of records in treasuries?
Ans.	Details are in Annexure 1 - Chapter XII.
Q.64	Explain the process of receiving, maintaining and disposal of important items in Jaipur (City) Treasury?
Ans.	Described in Annexure-I
Q. 65	Write the format of application for drawal of pension through Public Sector Bank?
Ans.	Described in Annexure-I(A)

Q.66	Life Certificate of a Pensioner is mentioned in which Annexure?
Ans.	Annexure-IV
Q.67	Form of Application for family pension is mentioned in which Annexure?
Ans.	Annexure-V
Q. 68	Mention the order which explains the remission process of pre 01.09.2006 State Pensioners/Family Pensions of the age 80 years or above/
Ans.	Annexure-IV (Order No.F.12(3)FD(Rules)2008) dated 30.6.2009
Q.69	Explain the guidelines regarding mentioning of date of birth of Pensioner's family members in PPO/FPPO?
Ans.	Guidelines for mentioning date of birth of pensioner's family member in PPO/FPPO is explained in Annexure X.