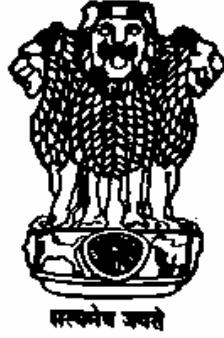


**GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT**



Rajasthan Treasury Rules, 2012

राजस्थान कोषागार नियम, 2012

Amended upto 01.01.2025

[इस पुस्तक को अद्यतन करने में पूर्ण सावधानी रखी गयी है, फिर भी किसी भी प्रकार की गलती ध्यान में आने पर वित्त (जीएण्डटी) विभाग को सूचित करें ताकि अगले संस्करण में सुधार किया जा सके।]

Rajasthan Treasury Rules, 2012

RAJASTHAN TREASURY RULES

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RAJASTHAN TREASURY RULES

Preamble

The Governor in exercise of the powers conferred under Article 283(2) of the Constitution of India, hereby makes the following rules regulating the custody of, payment into and withdrawal from the Consolidated Fund and Contingency Fund of Rajasthan and the moneys credited to the Public Account of the State and all other connected and ancillary matters thereto, namely:-

Main Rules

General Principles & Rules

Short Title & Commencement

- Rule 1 These Rules may be called the "RAJASTHAN TREASURY RULES, 2012".
- Rule 2 They shall come into force with effect from 7th December, 2012.
- Rule 3 If the Government considers it necessary and expedient to do so for avoiding any hardship or removing any difficulty that may arise as a result of the application of these rules, it may, subject to such restrictions and conditions, if any, as it may think fit to impose dispense with or relax the provisions of any of these rules in any case or class of cases.
- Rule 4 Definitions: In these rules, unless the context otherwise requires, the following expressions have the meaning hereby assigned to them, that is to say :-
- Rule 4 (a) "State", "Government", and "Governor" means respectively the State of Rajasthan, the Government of Rajasthan and the Governor of Rajasthan.
- Rule 4 (b) "Accountant General" means the Accountant General, Rajasthan, to whom the accounts are rendered by the Treasury Officers.
- Rule 4 (c) "Bank" means any office or branch of the Banking Department of the Reserve Bank of India, any branch of the State Bank of India acting as the agent of the Reserve Bank of India in accordance with the provisions of the Reserve Bank of India Act, 1934 (2 of 1934), any branch of a subsidiary bank as defined in Section 2 of the State Bank of India (Subsidiary Bank) Act, 1959 (38 of 1959) which is authorised to transact Government business as agent of the State Bank of India, or any branch of a bank as may be appointed by the Reserve Bank of India as its agent under the provisions of sub section (1) of Section 45 of the Reserve Bank of India Act, 1934 (2 of 1934).

- Rule 4(d) "Reserve Bank" means any office or branch of the Banking Department of the Reserve Bank of India constituted under the Reserve Bank of India Act, 1934 (2 of 1934).
- Rule 4(e) "Government Account" means the account relating to the Consolidated Fund, the Contingency Fund or the Public Account.
- "Consolidated Fund" means the Consolidated Fund of the State as referred to in Article 266(1) of the Constitution of India.
- "Public Account" means the Public Account of the State referred to in clause (2) of Article 266 of the Constitution of India.
- "Contingency Fund" means the Contingency Fund of the State established under the Contingency Fund of Rajasthan Act, 1956 (40 of 1956) in pursuance of Article 267(2) of the Constitution of India.
- Rule 4 (f) "Treasury" means a Treasury established at the headquarters of the District or at any other convenient place in a District and includes a Pension Payment Office, the State Treasury in Delhi and a Sub treasury, unless the context otherwise provides.
- Rule 4 (g) "Collector" means the head of a district and includes any other officer for the time being authorised to discharge the duties of the Collector for the purpose of these Rules.
- Rule 4 (h) "Director, Treasuries & Accounts" means the Director, Treasuries and Accounts, Rajasthan, and includes a Joint Director, in respect of such functions as are entrusted to him.
- Rule 4(i) "Director, Pension" means the Director, Pension and Pensioner's Welfare Department, Rajasthan and includes Joint Director/ Deputy Director of that Department, in respect of such functions as are entrusted to him.
- Rule 4(j) "Inspector General of Registration and Stamps" means the Inspector General of Registration and Stamps, Rajasthan.
- Rule 4(k) "Treasury Officer"/"Pension Payment Officer" means an Officer appointed to act as Treasury Officer/Pension Payment Officer in respect of a Treasury/Pension Treasury and includes an Additional Treasury Officer/Additional Treasury Officer/Assistant Pension Payment Officer in respect of such functions of the Treasury Office/Pension Payment Office as may be assigned to him by the Treasury Officer/Pension Payment Officer or any other higher authority.

- Rule 4(l) "Accountant" means Treasury Accountant posted in the Treasury to discharge the prescribed functions.
- Rule 4(m) "E-Payment" means payment of the taxes levied by or any other amount due to the State Government using electronic funds transfer services of a Bank by instant debit to payee's account with Bank and credit to the State Government account and payment through electronic mode against the bills raised in the Treasury.
- Rule 4(m-1) "Electronic Payment" also means payment of Government transactions through treasuries and sub treasuries into the bank accounts of Government employees or beneficiaries.
- Rule 4(n) 'Drawing and Disbursing Officer' means a Head of office and also any other Gazetted Officer serving under Head of Office authorised by him under these rules to sign, draw bills including pay and allowances, incur expenditure to the extent specified and make payments on his behalf. The term shall also include a Head of Department where he himself discharges such functions.
- Rule 4(o) Re-appropriation means the transfer by a competent authority of a sum of money from one unit of appropriation to meet specific expenditure under another.
- Rule 4(p) 'Contingent Charges' means and includes all incidental and other expenses which are incurred for the management of an office as an officer or for the technical working of a department other than those which under prescribed rules for classification of expenditure fall under some other head of expenditure.
- Rule 4 (q) e-Treasury means central treasury apart from treasuries and sub-treasuries situated in various districts to manage the functioning of online Government Receipts of the Government dues. It shall enable to accept digitally signed online payments on behalf of State Government and facilitate to fill e- Challans through its website.
- Rule 4 (r) e-Treasury officer means an officer appointed to act as Treasury Officer in respect of e-treasury and include an Additional Treasury Officer/ Assistant Treasury Officer in respect of such functions of the e-treasury as are assigned to him by e-treasury officer or any other higher authority. He shall be responsible for proper administration of online Government Receipt Accounting System (GRAS). He shall also be responsible for security measures taken on e-treasury website to facilitate e-payment and deposition of tax and non-tax revenue.
- ¹[Rule 4 (s) e-Accounts means submission of all digitally signed/e-signed e-list of accounts, e-vouchers and e-challan reports to AG Office by Treasuries as prescribed under these rules.]
- Rule 5 The expressions "Challan", "Bill", "Voucher" wherever used in these rules will respectively have also the reference to "e-Challan", "e-Bill" and "e-voucher", if any, being used in performing the functions of treasury and maintaining the accounts in State Government of Rajasthan.

1. Inserted vide Circular No. 01/2023 dated 26.9.2023.

Rule 6 Location of moneys standing in the Government Account

Moneys standing in the Consolidated Fund and/or Public Account of the State must either be held in the treasury or in the Bank. Moneys deposited in the Bank shall be considered as one State Account Balance held in the books of the Bank on behalf of the State.

The deposit of such moneys in the Bank shall be governed by the terms of the agreement made between the Governor and the Bank as executed from time to time by Government of Rajasthan.

Rule 7 General system of Control over Treasury

(1) Unless the Government otherwise direct in any special case, there shall be a treasury in every district.

(2) The treasury shall be under the general charge of the Collector. The immediate executive control of the treasury shall vest in the Treasury Officer. The functional and budgetary control shall be with the Director, Treasuries & Accounts. The Collector shall be responsible for general administration and working of the treasury. The Treasury Officer shall be responsible for the proper observance of the procedure prescribed by or under the rules and for the punctual submission of all returns required from the treasury by the Government, the Accountant General, Director, Treasuries and Accounts and any other authority.

(3) When a new Collector is appointed to a District, he shall at once report his appointment to the Accountant General and Director, Treasuries & Accounts, in addition to other authorities prescribed, and shall certify the amount of cash balance, if any, and the stock of stamps which he has taken over. The certificate shall be submitted in such form and after such verification as is prescribed in the Subsidiary Rules.

Rule 8 Sub-Treasury

In the event of establishment of one or more sub treasuries under a treasury, the arrangements for the administration thereof and for the proper conduct of business therein, shall be such as is prescribed in the Subsidiary Rules, subject to the provisions contained in the Accounting Rules for Treasuries, 1992 issued by the Government of India. The daily accounts of receipts and payments of moneys at a sub treasury must be incorporated in the accounts of the concerned Treasury.

Rule 9 Office of the Accountant General

The Accountant General may, subject to such conditions and limitations, if any, as the Government may think fit to impose, perform all or any prescribed part of the duties of a Treasury Officer in respect of claims against the Government that may fall due for disbursement and moneys that may be tendered for credit to the Government Account of the State; provided that the performance by the Accountant General of such duties shall be subject to the consent of, and such conditions, as may be prescribed by the Comptroller and Auditor General of India.

Rule 10 Payment of money into the Consolidated Fund and Public Account of the State

All money received by or tendered to Government servants on account of the consolidated fund and/or public account of the State shall without undue delay be paid in full into the treasury linked bank or with the approval of the RBI, any other bank authorized by the Finance Department and shall be included in the Consolidated Fund and/or Public Account of the State. Except in cases where departure from the above provision has been authorised by the Government, the direct appropriation of receipts for expenditure is strictly prohibited.

Rule 11 Money received by or deposited with :

(a) any officer employed in connection with the affairs of the State in his official capacity as such, other than revenues or public money raised or received by the State Government; or

(b) any court within the State to the credit of any cause, matter, account or person shall be paid in the Public Account of the State.

If any question arises whether moneys are or are not moneys relating to or forming part of the Public Account of the State, the question shall be referred to the Government in Finance Department, whose decision shall be final.

Rule 12 Unless otherwise expressly authorised by any law or rules or orders having the force of law, money shall not be removed from the Government account for investment or deposit elsewhere without the consent of the Finance Department, Government of Rajasthan.

Rule 13 The procedure at Treasuries/Banks in receiving moneys and granting receipts therefore shall be regulated by the respective provisions contained in the GF& AR and Subsidiary Rules.

Rule 14 Custody of moneys relating to or standing in the Consolidated Fund and or Public Account of the State

The Bank is responsible for the safe custody of Government moneys deposited in the Bank.

Rule 15 Withdrawal of moneys from the Consolidated Fund and or Public Account of the State.

The term 'withdrawal' with its cognate expression refers to the withdrawal of funds from the Government Account for disbursements of or on behalf of the State.

Rule 16 Unless the Government otherwise directs in any case, moneys may not be withdrawn from the Consolidated Fund and/or Public Account of the State without the written permission of -

(i) the Treasury Officer; or

(ii) an officer of the Indian Audit and Accounts Department authorised in this behalf by the Accountant General, as provided in Rule 9 of these Rules.

All such withdrawal shall be made by drawing cheques or through electronic payments in accordance with the procedures mentioned in subsidiary rules.

Rule 17 (1) Subject as hereinafter provided in this section, a Treasury Officer may permit withdrawal for all or any of the following purposes, namely:-

(i) To pay sums due from the Government to the Drawing Officer;

(ii) To provide the Drawing Officer with funds to meet claims already lodged with him or likely to be presented against the Government in the immediate future by -

(a) other Government servants; or

(b) private parties;

(iii) To enable the Drawing Officer to supply funds to another Government officer to meet similar claims as referred to in clause (ii);

(iv) To pay, direct from the treasury or from the Bank sums due by the Government to a private party;

(v) In the case of a Government Officer or authority, under the order of Finance Department, is empowered to make investments of moneys standing in the Consolidated Fund and/or Public Account of the State, for the purpose of such investments;

(vi) To pay sums on account of grants in aid, contributions, etc. as sanctioned by Competent Authority; and

(vii) To make any refund or repayment in accordance with any special provision of an Act or the rules made there-under.

Notes : (a) The term grants-in-aid, contributions etc. includes such classes of expenditure as grants to local bodies, religious, charitable or educational institutions, contributions to public exhibitions and fairs, expenditure from the discretionary grants and compensation to Government servants, both gazetted and non-gazetted, for accidental losses etc.

(b) In case of sanctions issued by the State Government for payment of loan/grant/share contribution etc. to the Corporation/Company, Board/Local Bodies, the Treasury Officer shall see that the amount is not paid in cash but credited to their respective Personal Deposit Accounts.

(viii) To pay sums on account of loans and advances;

(ix) To pay sums to the Drawing Officer on account of permanent advance sanctioned to his office;

(x) To make payment of pension/gratuity on the P.P.Os./ G.P.Os. issued by the Director, Pension and Pensioners' Welfare Department, Rajasthan or by any other officer of that Department authorised for the purpose.

(2) Unless expressly authorised by the Finance Department of the Government of Rajasthan, a Treasury Officer shall not permit withdrawal for any purpose not specified in sub rule (1) of this rule.

(3) Treasury Officer shall send electronic advice to banks on behalf of Drawing and Disbursing Officer for government transactions as per guidelines issued by the Government from time to time.

Rule 18

Except as provided in rules 29 and 30 of these Rules, a Treasury Officer shall not permit withdrawal from bank for any purpose unless the claim for withdrawal is presented by such person and in such form, and subject to such checks by the Treasury Officer, as are prescribed in these rules and the respective provisions of Subsidiary Rules.

- Rule 19 A Treasury Officer has no general authority to make payments on demands presented at the Treasury, his authority being strictly restricted to the making of payments authorised by or under these Rules. If a demand of any kind is presented at a treasury for a payment which is not authorised by or under these Rules or is not covered by a special order issued by the Government in the Finance Department, the Treasury Officer shall decline such payment.
- Rule 20 A Treasury Officer shall not honour a claim which he considers to be disputable. He shall return the bill with necessary comments or clarifications. If the Drawing & Disbursing Officer/Head of Office is not satisfied with the Clarifications/comments, he shall require the DDO/Head of Office to refer it to the Director, Treasuries and Accounts for further clarification of orders.
- Rule 21 The budget shall be allocated by Head of Department/Budget Controlling Officer to each Head of Office and communicated to the treasury. On IFMS, online allotment record shall be maintained showing Head of Office and unit wise budgetary allocation. Whenever the bill is presented for payment in treasury, a check shall be made in the allotment record regarding expenditure drawn against the allotment of fund. Unless the Government direct otherwise, no bill shall be entertained through IFMS, unless there is allotment of fund.
- Rule 22 Except as provided by Rules 23 and 24, a payment shall, unless the Government by general or special order otherwise directs be made in the district in which the claim arises.
- Exception : Payment of arrears in a district other than that in which it arose under Rule 187 of GF & AR.
- Rule 23 Subject to any order or procedure that may be prescribed by the Government or in the Departmental regulations, the leave salary of a Government servant, when payable in India, shall be drawn from the Treasury or office of disbursement from which his pay was being drawn immediately before proceeding on leave and the Government servant must make his own arrangements, where necessary, for getting his leave salary remitted to him. In a case where period of leave is followed by transfer, such portion of leave salary as could not be drawn at the old station may, however, be drawn at the Treasury or office of disbursement from which the pay in respect of the new post is drawn.

- Rule 24 Pensions payable in India may be paid in any district of the State/Union Territory.
- Rule 25 No withdrawal shall be permitted in respect of any pension except the pension of the pensioners of Central Government, Freedom Fighters, High Court Judges – Defence/Railway/Post and other States & Union Territories, which are received in the treasury until the Accountant General, Rajasthan or the Director, Pension and Pensioner's Welfare Department, Rajasthan, as the case may be, has intimated the Treasury Officer, the rate at which payment shall be made, provided that the Government may for special reasons waive the provisions of this rule.
- Exception : This rule shall not apply in case of the following :
- (a) Pension sanctioned by the competent authority under the old age/disability pension rules;
 - (b) Pension authorised by the Secretary, Legislative Assembly or by any other officer of the department authorised for the purpose.
- Rule 26 No withdrawal shall be permitted against a claim for the first of any series of payments in a district, of pay or allowances to a Government servant other than a person newly appointed to a Government service, unless the claim is supported by a last pay certificate in such form as may be prescribed by the Government.
- Exception : Payment in absence of Last Pay Certificate: The head of office may authorise payment of pay and allowances to a Government Servant who has not received Last Pay Certificate for a period of three months in the first instance on the basis of a statement given by the Government Servant, indicating details of pay and allowances last drawn, all kinds of recoveries and net amount payable as provided in Rule 148 of GF&AR. In exceptional cases, he may extend this facility for a further period of three months after recording reasons.
- Rule 27 The Treasury Officer shall be responsible to the Accountant General for acceptance of the validity of a claim against which he has permitted withdrawal.
- Rule 28 The Treasury Officer shall obtain sufficient information as to the nature of every payment he is making and shall not accept a voucher which does not formally present that information unless there are valid reasons, which he shall record in writing for omitting to require it.

- Rule 29 A Treasury Officer may correct an arithmetical inaccuracy or an obvious mistake in any bill presented to him for payment, but shall intimate to the drawing officer any correction which he makes.
- Rule 30 A Collector may in circumstances of urgency, by an order, in writing, authorise and require a Treasury Officer to make a payment, not being payment of pension without complying with the provisions of these Rules. In any such case the Collector shall at once forward a copy of his order and statement of the circumstances requiring it, and the Treasury Officer shall at once report the payment, to the Finance Department, Accountant General and the Director, Treasuries and Accounts. The special power should be exercised only in real cases of urgency, e.g. floods, earthquake and the like, and withdrawals of money under this rule should, as far as possible, exclude all personal claims of Government Servants.
- Rule 31 A Government servant who is authorised to draw moneys by means of cheques shall notify to the bank and the treasury upon which he draws, the number of each cheque book brought in use and the number of cheques it contains.
- Rule 32 When a Government servant who is authorized to draw or countersign cheques or bills payable at the treasury or the bank hands over charge of his office to another, he shall send duly attested specimen signature of the Government servant who is taking over charge from him to the Treasury Officer and the bank.
- Rule 33 Recovery of the money wrongly withdrawn
If a Treasury Officer receives intimation from the Accountant General, Director Treasuries & Accounts or the senior most accounts personnel of the Department, namely, Financial Advisor or Chief Accounts Officer or Senior Accounts Officer or Accounts Officer, that moneys have been incorrectly withdrawn and that certain sum should be recovered from a Drawing Officer, he shall effect that recovery, without delay and without regard to any correspondence undertaken or contemplated with reference to the retrenchment order and the Drawing Officer shall, without delay, repay the sum, in such manner as the officer sending the intimation of recovery may, direct.
- Rule 34 (1) Subject as hereinafter provided in this rule, the procedure to be observed by a Government servant in regard to money withdrawn from the Consolidated Fund and/or Public Account of the State for expenditure shall be regulated in accordance with the provisions contained in the General Financial & Accounting Rules of the Government of Rajasthan.

(2) A Government servant supplied with funds for expenditure shall be responsible for such funds until an account of the same has been rendered to the satisfaction of the Accountant General. He shall also be responsible for seeing that payments are made to persons entitled to receive them.

(3) If any doubt arises as to the identity of the Government servant by whom an account of such funds shall be rendered, it shall be decided by the Government.

Rule 35 The Treasury Officer shall not receive or authorize the bank to receive money tendered on behalf of the Government of India and shall not authorize the bank to make disbursement on behalf of that Government except where such course is authorized in consequence of a delegation of functions made under article 258(1) of the constitution. Where such transactions are temporarily taken in to account against the balance of the Consolidated Fund of the State or the Public Account of the State, as the case may be, the Accountant General will, on receipt of intimation from the treasury, make the requisite adjustments in respect of the aforesaid transactions for such sums, as may be mutually agreed between the Government of India and the State under clause (2) of this article through the Central Accounts Section of the Reserve Bank of India, Nagpur against the account balance of the Central Government held by the bank.

Rule 36 The Treasury Officer may, subject to any general or specific direction of the Government in this behalf, receive or authorize the bank to receive moneys tendered on behalf of another State and may, if so required by the Accountant General, make or authorize payment of any claim against another State. The necessary classification of debits and credits in respect of such receipts and payments against the balance of the State concerned shall be made by the Accountant General through the Central Accounts Office of the Reserve Bank of India, but until such payments are made, the credits and debits shall be entered in the Consolidated Fund and Public Account of the State, as the case may be.

Moneys paid or received in the Office of the Accountant General on behalf of another State and book entries made in the office of the Accountant General affecting the accounts of another State shall likewise be adjusted by the Accountant General.

Rule 37 **Miscellaneous**
The Accountant General, in the exercise of any of his functions under these Rules, shall be subject to the general control of the Comptroller and Auditor General of India.

Rule 38 Nothing in these Rules, and nothing prescribed under these Rules, shall have effect so as to impede or prejudice the exercise by the Comptroller and Auditor General of India of the powers vested in him by the Comptroller

and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and Accounting Rules for Treasuries, 1992, issued by the Government of India, in regard to the manner in which initial and subsidiary accounts shall be kept by treasuries and accounts returns rendered to Accountant General and other connected matters and to be accompanied by such supporting vouchers, as he may require for purposes of audit or for purposes of keeping the accounts for which he is responsible.

- Rule 39 The Accountant General Rajasthan may introduce such changes in details, as he may deem necessary, as regards accounts and returns which are required to be rendered to him.
- Rule 40 Nothing contained in these Rules effects the validity of any order, instruction or direction contained in any authorized Departmental Code, Regulation, Manual or any other compilation in force on the date of promulgation of these Rules except in so far as such order, instruction or direction is inconsistent with, or repugnant to any distinct provision contained in these Rules.
- Rule 41 No authority may exercise any power conferred upon it by these Rules so as to impose upon the Bank in connection with the business of the Government any responsibility not imposed upon the Bank by the terms of its agreement.
- Rule 42 Where any doubt arises as to the interpretation of any of these rules, it shall be referred to the Government in the Finance Department whose decision shall be final on the subject.
- Rule 43 On the commencement of these rules, the Treasury Rules of Rajasthan Government, 1999, as amended from time to time, in force immediately before such commencement, and any regulation or order, notification, circular etc. issued, shall, in so far as it provides for any of the matters contained in these rules, cease to operate;

Provided that anything done or any action taken under the old rules shall be deemed to have been done or taken under the corresponding provisions of these rules.

Subsidiary Rules under Rajasthan Main Treasury Rule 2012

Chapter I – General Organisation

Rule 44

Charge of Treasuries

- (a) The Treasury shall be under the general charge of the Collector.
- (b) The immediate executive control of the Treasury shall vest in the Treasury Officer.
- (c) The functional and budgetary control of the Treasury shall vest with the Director, Treasuries and Accounts.
- (d) The executive charge of a treasury shall, as a rule, be entrusted to a member of the Rajasthan Accounts Service. During the absence of a Treasury Officer, the charge of a treasury may be entrusted to Additional Treasury Officer or to such other officer as the collector may deem suitable.

Rule 45

Collector

The Collector, being in general charge of the treasury, shall be responsible to the Government in the Finance Department for its general administration and working. The appointment of a Treasury Officer to the immediate executive charge of a treasury shall in no way relieve the Collector of this responsibility. This responsibility extends not only to the security of cash balance if any, stamps, other Government property and the immediate detection of any irregular practice on the part of the subordinates, but also to the implicit obedience of the Treasury Officer to the instructions issued by the Government, Accountant General, Director Treasuries & Accounts or any other Competent Authority.

Rule 46

The Collector shall send immediate notice to the Government, Accountant General, Director, Treasuries & Accounts and other concerned authorities of any defalcation or loss of public money, stamps, or other property discovered in the treasury or a sub treasury, even when loss of public money, stamps or other property discovered in the treasury or a sub treasury, has been made good by the person responsible for it. Such notice shall be supplemented, as soon as possible afterwards, by a detailed report after personal investigation into the case. In dealing with cases of defalcation or losses as aforesaid and on reporting such cases to the Accountant General and other authorities, the Collector shall be guided by such general orders or instructions as may be issued in this behalf by the Government.

Petty cases, that is cases involving losses not exceeding Rs. 10000.00 each, need not be reported to the Accountant General unless there is a case involving important features which merit detailed investigations and consideration.

Rule 47 The Collector shall remember that, when an irregularity of any kind is brought to his notice by the Accountant General, nothing but a report on his knowledge, after personal investigation, can be considered satisfactory.

Rule 48 The Collector is bound to satisfy himself by physical examination of stamps, securities, draft and cheque forms annually, that-

(i) the actual stock of stamps and securities kept under joint lock and key, (one key with the Treasury Officer and the other with cashier) should correspond with the book balance;

(ii) the cashier does not hold a sum larger than is necessary for the convenient transaction within the treasury and that this sum, together with the value of stamps, if any, in his custody, is not larger than the security given by him.

(iii) Sub Treasury balances are verified by a gazetted officer besides the verification done by himself during his inspection.

Rule 49 The Director, Treasuries & Accounts shall satisfy himself by annual inspection that the deposit registers are kept according to the prescribed rules and that all necessary entries are made and initialed without fail by the Treasury Officer at the time of the transactions. He should record such a certificate on the Abstract Register of Receipt of Deposits.

Rule 50 Director, Treasuries & Accounts

The Director, Treasuries and Accounts shall be responsible for –

(i) giving guidance to the Treasury Officers on functional matters; and;

(ii) ensuring implicit obedience by the Treasury Officers to the Rajasthan Treasury Rules, particularly with regard to receipt, custody and withdrawal of funds from treasury, compilation of accounts and their rendition to the Accountant General;

(iii) to inspect the treasury as per the rules prescribed for inspection and prepare a report as to whether the rules relating to custody of valuables are closely followed, whether the registers are in good order and kept up to date and overall report on working of the treasury;

(iv) ensuring expenditure is incurred within the budgetary limits and check that no payment is made where the expenditure exceeds the allocation in a particular head;

(v) to pursue the replies of audit report on all the treasuries made by Accountant General;

(vi) to supervise post computerization work of treasuries like maintenance of software, hardware, extraction of different treasury data, its analysis and transmission of different reports to the Finance Department in connection therewith;

Rule 51 Director, Treasuries & Accounts would be responsible for supply of padlocks and for proper accounting thereof. He would ensure compliance of the rules on the subject by the Treasury Officers/ Sub Treasury Officers.

Rule 52 Director, Treasuries & Accounts would be responsible for following up of defalcation cases discovered in the Treasuries and where detailed checking/audit is required, he would arrange for the same.

Rule 53 Director, Treasuries & Accounts would ensure that the Treasury Officer maintains accounts of Long Term Advances as prescribed in the rules for a particular kind of Long Term Advance.

Rule 54 Director, Treasuries & Accounts would arrange to get monthly figures of receipts and expenditure from the treasuries and apprise the Finance Department every month of the latest ways and means position.

Rule 55 Director, Treasuries & Accounts would arrange to collect monthly vouchers of pension payments of Defence Personnel, Railways and Central Government and to obtain reimbursement from the concerned authorities like C.D.A. Pune and Allahabad particular Zonal Railway, PAO Central Pension Accounting Office, Union Territories, and States by cash settlement with the Pay and Accounts office concerned and Inter State adjustment Account respectively through the office of the Accountant General, Rajasthan.

Rule 56 Director, Treasuries & Accounts would ensure that the Treasury Officers follow the instructions/directions issued by the Government from time to time.

- Rule 57 The Director, Treasuries & Accounts shall be responsible to assess computer related controls and to evaluate:
- (1) General Controls at the installation level;
 - (2) General Controls at the interface applications and programme modules;
 - (3) Output is protected from unauthorized modification or damage and distributed in accordance with prescribed policies;
 - (4) An electronic audit trail is generated with ability to follow a transaction from end to end and identify all critical steps.
- Rule 58 The Director, Treasuries & Accounts shall be responsible to adopt such policies to encourage and promote e-treasury activities, use electronic transactions and authentication techniques in payments and collections. He will ensure that proper management controls are included in the overall implementation and operation of e-treasury activities.
- Rule 59 **Treasury Officer**
- (1) The Treasury Officer will be responsible to the Collector and the Director, Treasuries and Accounts, as laid down in this Chapter, for the working of the treasury and he is jointly responsible with the Collector for the safe custody of the stamps and other Government property.
 - (2) The Treasury Officer will not be held responsible in the event of any loss or defalcation, if he can show that he has strictly observed the rules prescribed for his guidance in each branch of his duties and that he has enforced their observance on his subordinates.
 - (3) While discharging his duties as Treasury Officer he would deal with other offices/Departments only in their capacity of Drawing Disbursing Officer and not in their individual capacities.
- Rule 60 The Treasury Officer will be responsible to the Director, Treasuries and Accounts for keeping the accounts of the treasury strictly in accordance with the directions contained in the Main and Subsidiary Rules and as may be issued from time to time, for the accuracy of all initial records and vouchers and for regularity of all transactions taking place at the treasury.

Rule 61

The special personal intervention of the Treasury Officer is required in the following matters of treasury procedure:-

- (1) The Treasury Officer is required to see that every bill presented for payment is complete in every respect.
- (2) Every bill presented shall be checked in accordance with a check list *i.e.* given in the Annexure attached to this Chapter for the guidance of the Treasury Officers, which is only an illustrative one and not an exhaustive one.
- (3) The Treasury Officer is not to honour a claim which on the face of it is disputable, but to refer the claimant to the Director, Treasuries & Accounts, Rajasthan.
- (4) The Treasury Officer has no general authority to deal with the demands presented at the treasury; his authority to make payments is strictly governed by the rules prescribed for the purpose.
- (5) The Treasury Officer is required to make recoveries exactly in accordance with the instructions issued by the Accountant General; Director, Treasuries & Accounts; and senior most Accounts Personnel of the Department namely Financial Advisor or Chief Accounts Officer or Senior Accounts Officer or Accounts Officer, as the case may be.
- (6) The Treasury Officer is required to observe due precautions in receiving stamps, valuables etc. into, or giving it out from double locks.
- (7) The Treasury Officer is required to see that the daily postings of revenue and receipts in the treasury registers are checked by the Treasury Accountant or his Assistant with the challans and the sub treasury accounts. He is further required to verify the monthly totals of all the departmental revenue returns.
- (8) The Treasury Officer is required, either at the close of the day's business, or before commencing the business of the next day, to examine the daily accounts with the challans and vouchers at the headquarter treasury and daily sub treasury accounts; and to satisfy himself that –
 - (a) each item of charge is supported by a voucher;
 - (b) every item of each challan and of each sub treasury daily account is embodied in its proper schedule; and
 - (c) the totals of all the registers are correctly entered in the cash book.

(9) The Treasury Officer is required to satisfy himself before dispatch of the list of payments and cash account, that the all necessary vouchers and schedules are attached. He is expected to check the schedule with the voucher at intervals during the month.

(10) The Treasury Officer is required to ensure and take adequate steps that pension payments are made as per the guidelines.

(11) The Treasury Officer is required to initial every entry in the revenue deposit register.

(12) The Treasury Officer is required to see that all notices regarding the hours of business etc. are pasted at conspicuous place in the office.

¹[(13) The Treasury Officer is required to prohibit sharing of password, tempering in data in any e-account, e-register or e-schedule, or in the e-cash account; to verify and to take special care with the data of all e-vouchers and e-accounts for ensuring authenticity and accuracy. If DDOs are requesting corrections in e-vouchers before submission of accounts to AG office, Treasury Officer shall draw the attention of the head of the Department to the matter.]

(14) The Treasury Officer is required to initial each entry in the pension register and send the verified Pension Payment Order to concerned bank for making payments.

(15) The Treasury Officer is required to see that necessary precautions have been observed in the **Electronic payment or** payment of cheques to the Disbursing Officers.

(16) The Treasury Officer should see that revenue stamp wherever affixed on the sub vouchers are defaced beyond any use again.

(17) All specimen signatures of the head of the Offices should be carefully preserved by the Treasury Officer either in the form of specimen signature card pasted in guard files or in the form of Digital Signatures, in such a way so as to enable him to have easy access to them for verification at the time of processing bills.

²[(18) The Treasury Officer is required to see that IFMS is maintaining all validations and control for generation of GPF/ NPS and SI Schedules. In case the requirements of the State Insurance Department are not complied with, the Treasury Officer should escalate this issue to Director, Treasuries and Accounts.]

1. Substituted vide Circular No. 1/2023 dated 26.9.2023 for - "(13) The Treasury Officer is required to prohibit erasures in any account, register or schedule, or in the cash account; to verify and initial every correction in them and to take special care with all vouchers and accounts showing signs of alteration. If such documents are frequently received from any office, to draw the attention of the head of the office to the matter. If there is any correction to be made in cheque after issuance, he shall also ensure that all corrections shall be entered in computerized system."

2. Substituted vide Circular No. 1/2023 dated 26.9.2023 for - "(18) The Treasury Officer is required to see that all salary bills and bills for withdrawal or loan from GPF and Insurance Accounts are first passed on to the Officer in charge of the State Insurance Department posted in the Treasury for scrutiny and that the bills are passed only after they are initialed by the concerned officer of the State Insurance Department in token of his having checked the bills with regard to the deductions relating to his department. In case the requirements of the State Insurance Department are not complied with, the Treasury Officer should return the bill(s)."

(19) The Treasury Officer shall check the arithmetical computation on bills.

²[Note: When a bill presented for payment contains obvious mistakes or trifling mistakes which can be easily corrected, DDO can recall the bills from Treasury Officer through the system.]

(20) The Treasury Officer is required to perform such duties and functions as are entrusted to him and as are laid down in the ¹[Rajasthan Government Health Scheme] issued by the Government.

(21) The Treasury Officer is required to perform such functions and duties as are laid down for him in respect of maintenance of accounts of Advance Hazard Fund and other allied functions.

(22) The Treasury Officer is required to perform such other functions and other duties, as may be entrusted to him by the Government from time to time.

(23) The Treasury Officer shall periodically examine and ensure that all the computer applications, wherever working, are under the security controls and accesses to passwords are authorised and as per the security manual made for this purpose.

(24) The Treasury Officer shall check the delays in deposit of Govt. Receipts in Govt. Accounts by Bank as per RBI instructions.

(25) The Treasury Officer is required to perform such duties and functions as are assigned to him as per Rajasthan Old Age Pension Rules 1974 and Rajasthan Disabilities Pension Rules, 1965.

Rule 62 Treasury and the Accountant General

The Accountant General may direct his communications regarding the treasury accounts and procedure either to the Collector, Director, Treasuries & Accounts or to the Treasury Officer. When a reference has been made by the

1. Substituted by Circular No. 01/2021 dated 5.4.2021 for - "Rajasthan State Pensioners Medical Concession Scheme"

2. Substituted by Circular No. 01/2023 dated 26.9.2023 for - "Note: When a bill presented for payment contains obvious arithmetical mistakes or trifling mistakes which can be easily corrected, the Treasury Officer should not return such bills but should correct them and pay the corrected amount of the bill. Similarly, where bills contain doubtful items which can easily be eliminated, the Treasury Officer should disallow the doubtful items and pay the remaining amount of the bills. In all cases, the corrections made and the reasons there for should be intimated to the Head of the Office who presented the bill, and if necessary to the Director, Treasuries & Accounts."

Accountant General, Rajasthan to the Collector or the Director, Treasuries & Accounts, he may not forward merely the explanation of the Treasury Officer as his own reply to the question or enquiries concerning the treasury work.

Cashier

Rule 63 The cashier employed in treasuries and sub treasuries are responsible for the handling of cash, stamps and valuables etc. at treasuries/sub treasuries. It is the duty of the Collector and the Treasury Officer to see that the cashier furnishes sufficient security in the form as is prescribed in General Financial and Accounts Rules or as may be laid down by the Government against loss due to his negligence or fraud.

Rule 64 **Accountant**

(1) The Accountant (compilation) is responsible for keeping complete records of all transactions of the treasury/**e-Treasury** and subordinate sub treasuries and for the compilation of prescribed accounts and returns strictly in accordance with the directions and orders in force.

(2) The Accountant (Payment) should see that the rules and orders in force are observed in respect of all the transactions of the treasury and to bring all these cases of irregularity to the notice of the Treasury Officer.

(3) The Accountant (Payment) is required to initially examine all the bills and other claims presented at the treasury, on the points mentioned in rule 64 of these rules. He will also verify the signature of the Drawing Officer in all cases and in particular he will be responsible for the verification of signatures of all claims. He will also be responsible for ensuring that DDO code is duly authorised and as per the DDO records maintained by him initially at the time of allotment of new DDO code.

(4) He is further required to perform the duties and carry out the functions as are prescribed by the Government in Appendix V of GF&AR for Accountants.

(5) He may be required to inspect, under the orders of the Treasury Officer, the account records of sub treasuries and to check a percentage of the initial accounts.

(6) He is also responsible to carry out any other function or duty assigned to him by the Treasury Officer.

Rule 65

Hours of Business

The Treasuries, Sub Treasuries and the Bank shall remain open for transactions of such business on such days and such hours, as may be notified by the Finance department time to time, provided that in event of an emergency, the collector shall arrange for the Treasury/ Sub Treasury and Bank required to be kept open to transact such business.

Rule 66

Additional Treasury Officer/Assistant Treasury Officer

(i) The Additional Treasury Officer/Assistant Treasury Officer, while performing the functions entrusted to him by the Treasury Officer will exercise the same checks as have been prescribed in these Rules for the Treasury Officer.

(ii) He will perform such duties and such functions as are entrusted to him by the Treasury Officer and a copy of such an order shall be endorsed to the Collector, Director Treasuries & Accounts and the Accountant General. In case the Treasury Officer receives any other directions with regard to such an order, he will modify the duties and functions of Additional Treasury officer/Assistant Treasury Officer, as the case may be, accordingly.

(iii) He will, under orders from the Treasury Officer, carry out inspection of sub treasuries on his behalf. In performing this function, he will comply with the provisions contained in Chapter XI of these Rules.

(iv) He is responsible to the Treasury Officer for the proper conduct of the duties and for the observance of the rules.

Rule 67

Sub Treasuries

There shall be sub-treasuries at Tehsil Head Quarter which shall be vested with all powers as have been assigned to the treasury of the district with the exception of the other special orders passed in this regard for any sub-treasury for the time being in force. Sub Treasuries will be under the executive charge of Assistant Accounts Officers of Rajasthan Subordinate Accounts Service. The Sub Treasury Officer will be responsible to the Treasury Officer for the proper conduct of the duties and for the observance of the rules.

Whenever the incharge of the independent sub treasury is absent from the headquarters on leave or otherwise, he shall ordinarily make over charge of the sub treasury to the Tehsildar of the Tehsil, unless other arrangements are made by the Collector under intimation to the Treasury Officer.

Note (i) It is the duty of the relieving officer to bring to the notice of the Treasury Officer, with a copy to the Collector/Director, Treasuries & Accounts, any irregularity or objectionable practice that may come officially to his notice.

(ii) In the case of casual absence lasting for not more than 3 days, no formal change of charge need take place provided the permanent incumbent takes full responsibility for the proper conduct of the business of the Sub Treasury.

Rule 68

Responsibility of the Sub Treasury Officer

The Sub Treasury Officer should be responsible for all the duties regarding the sub-treasury work which is required to be performed by Treasury Officer in respect of Treasury including :

(i) He is required to pay strict attention to the daily routine of the sub treasury work and should see that the rules for the conduct of the sub-treasury business are properly observed.

(ii) He is required to satisfy himself of the accuracy of every claim before he makes payment and strictly follow the rules prescribed for his guidance in the matter.

(iii) The Sub Treasury Officer shall exercise personal care in the matter of procedure with regard to the passing and authorising payments of various claims presented at the Sub Treasury with reference to following points:

(a) That the bill or other claim is presented by a Drawing & Disbursing Officer connected to the treasury. The drawal of bill is in a proper prescribed printed form.

(b) That the signatures of the Drawing & Disbursing Officer tallies with the signatures maintained in the guard file or as per the digital signature submitted to the treasury.

(c) That the DDO code is mentioned in the bill and as per the authorized list issued for the treasury by the Director, Treasuries & Accounts.

(d) That the account code classification mentioned in the bill or claim for payment is correct and as per the nature of expense claimed.

(e) That there is sufficient budget allotment in the concerned account code.

(f) That there are no cuttings/over writings and any alteration in the bill/claim.

(g) That there is separate bill for payment, debitible to different major budget heads.

(h) That the computer generated number is assigned to the bill

(iv) He shall recover any amount disallowed by the Treasury Officer as unauthorized promptly and without listening to any objection or protest, and to refuse to pay in future any such amount, until the Treasury Officer withdraws his objection.

(v) He shall submit to the Treasury Officer on the prescribed dates the accounts of the sub-treasury along with paid cheques and challans in the manner prescribed by the Treasury Officer.

(vi) He will observe the prescribed precautions before paying a bill.

Note (1) In order to ensure admissibility and genuineness of a claim, he will be guided by the principles laid down in rule 61 (2) to the extent applicable in the particular case.

(2) Specimen signatures of the drawing officers shall be kept in guard files in his personal custody. The duty of verification of signatures on cheques or bills shall be of that officer who for the time being acts as Sub Treasury Officer.

Rule 69

All the new or major upgrades to e-treasury applications shall be formally certified through a comprehensive evaluation of the technical and non-technical security features prior to operation. For this purpose, Treasury Information Technology Security Manual shall be prepared which shall be reviewed by the DOIT or Competent Authority, as may be notified and shall be revised at regular intervals.

ANN EXURE TO CHAPTER I : CHECK LIST

(Rule 61 (2))

- (A) The following checklist with regard to the preparation and form of bills shall be observed :-
- (1) A bill presented at the treasury as a claim for the payment of any amount by the Government shall contain particulars of :-
 - ?? The nature of the claims;
 - ?? The amount claimed;
 - ?? The period to which the claim relates if it arises periodically e.g. a claim for pay and fixed allowances;
 - ?? The Drawing and Disbursing Officer Code;
 - ?? The orders sanctioning the charge, if it was incurred under special orders copies to be certified by a Gazetted Officer;
 - ?? The authority for any deductions made in the bill.
 - (2) Complete accounts classification i.e. the major head, minor head, sub-head and the detailed head, voted or charged, ¹[State Fund or Central Assistance] to which the charges is debitable. Instruction of the Finance Department vide its circular dated 21-07-11 needs to be adhered to.
 - (3) The adjustments between departments, name, accounts head to which charges to be debited and receipts credited.
 - (4) The nature of recoveries from the pay and allowances of Government servants under each head supported by schedules showing full particulars of recoveries.
 - (5) Budget provision (in appropriate column) and mention of ²[State Fund/Central Assistance] should be filled in, in case of bills generated manually/hard copy.
 - (6) Appropriations, wherever necessary.
 - (7) Bills requiring countersignature are countersigned by Competent Authority.
 - (8) All corrections and alterations in the bill shall be attested by the dated signature of the Drawing and Disbursing Officer as many times as such corrections and alterations are made.
 - (9) Erasers and overwriting in any bills are absolutely forbidden and shall be avoided; if any corrections are necessary, the incorrect entry shall be cancelled neatly in red ink and the correct entry inserted. Each such correction or any interpolation deemed necessary, shall be authenticated by the Drawing and Disbursing Officer setting his dated signatures against each.
 - (10) The Drawing and Disbursing Officer on every bill record a certificate stating that the amount claimed in the bill has not earlier been drawn and that the office copy and the fair copy have been compared and found to be agreed **and also record a certificate that the Bank detail of Payee is correct.**

.....
1. Substituted by Order dated 31.3.2017 for - " plan or non-plan or C.S.S".

2. Substituted by Order dated 31.3.2017 for - "plan/non-plan/CSS".

- (11) **Bill will be system generated or manually prepared (if necessary).** Bill will be prepared in English or Hindi.
- (12) Signature is under printed and other written in hand certificates of the bills. Digital signature shall be allowed.
- (13) Six levels and 15 digits classification as well as office UID number of DDO are noted on bills.
- (B) The bill presented in the prescribed manner as per the procedure mentioned in (A) above shall be processed through following checklist:
- ☐☐ That Bill **System generated** is in the prescribed form.
 - ☐☐ That Bill is signed by the Drawing and Disbursing Officer and signature on the bill tally with the specimen signature supplied to the Treasury/sub- treasury/bank. Further, signatures should always be full and not the initials.
 - ☐☐ That the detailed classification as per the Chart of Account is given in the bill providing also for ¹[State Fund/Central Assistance], voted/charged. Further the DDO is authorized operate the concerned account head.
 - ☐☐ That the nature of the expenditure claimed in the bill is as per the Chart of Account description of the detailed classification provided in the bill.
 - ☐☐ There exists sufficient budget allotment (as per the budget interface module) in the concerned account head mentioned in the bill.
 - ☐☐ Each correction/alteration in the bill is attested by Drawing and Disbursing Officer under his full signatures.
 - ☐☐ There are no objectionable erasures in the Bill which prima facie forbid its acceptance.
 - ☐☐ Requisite certificates on the Bill is attached and duly signed.
 - ☐☐ Cross entry 'Under Rs. _____' is recorded on the bill.
 - ☐☐ The amount of the bill stated in figures does tally with that shown in words.
 - ☐☐ All the deductions in the bills are correctly mentioned bifurcating between A.G. by transfers and Treasury by transfers.
 - ☐☐ There are separate bills for different object heads under one major head. ?

For Salary Bills : specific checks

- (1) There are separate bills for regular salary, temporary establishment, arrears of pay, leave salary and new pension scheme.
- (2) Mention reasons for drawal of part payment of pay and allowances and also enclose a certificate for the same.
- (3) On first drawal of salary, requirement of rules are as under:
- ☐☐ Last Pay Certificate (on transfer) or "authority" or "sanction" to claim the pay etc. in absence of LPC as per rules, sanction of HRA, if class of city differs.
 - ☐☐ Date of birth in the appointment order.

1. Substituted by Order dated 31.3.2017 for - " plan/non-plan".

- ?? Certificate of obtaining of appropriate medical certificate on the bill.
- ?? Appointment Order and date of joining.

(4) Whether the Prescribed Certificate /Statements are part of the Salary Bill e.g.

- ?? Absentee statement. There can be certification on the body by the concerned drawing officer.
- ?? Certificate under Rule 186 of GF&AR for arrears of pay and allowances.
- ?? Due and Drawn Statement for arrears.
- ?? Statement of pay and allowances given by the concerned drawing officers for claiming arrears.
- ?? Certificate of House Rent by Head of Office.
- ?? Certificate of verification of service record for the month of June every year.
- ?? Competent sanction regarding "Honorarium/Fee".
- ?? Certificate for actual expenses incurred on transporting personal effect/conveyance in case of transfer. Voucher for the same should also be produced.
- ?? Certificate for amount not drawn previously.
- ?? Other Deductions/details of recovery in form GA-88 with the bill of February every year.

(5) Pre-check in respect of time barred claim and sanction by Competent Authority and Indemnity bond, if required.

(6) Recovery schedule :-

- ?? Income tax deduction form GA 82 showing Income Tax and surcharge separately. TAN number of DDO and PAN number of employees.
- ?? Food grain, Insurance, House Rent, Furniture Rent including Garden Rent, Provident Fund, Loans and Advances and other deductions.
- GPF No. in HBA schedules, Provident/Contributory pension Fund Account Number, Unique ID No. & PRAN No. of employee on the body of the bill.

For Contingent Bills : Specific Checks

- (1) Sanction of competent authority duly signed/attested for incurring expenditure is attached.
- (2) Original copies of the Voucher for more than Rs. 3000/- .
- (3) Detail of sub-vouchers are attached.
- (4) Copy of work order/supply order.
- (5) The Treasury Officer shall ensure that payments in respect of contingent bills (excluding electricity, water charges and telephone bills) exceeding Rs. 10000/- shall be made directly to the parties through **Electronic payment directly into bank accounts or** cheques drawn in their favour i.e. through third party cheques.
- (6) Consolidated bill for items under the same Budget head.
- (7) Pay order on the voucher with amount in figures and words.
- (8) Certificate on drawal of next AC bill under GF&AR.
- (9) Certificate of Monetary and Quantitative limits exercised by drawing officer.
- (10) Stock entry certificate.
- (11) Certificate of purchasing from the market with the sanction from Finance Department where the items are on DGSD rate contracts.
- (12) Sanction regarding new items.
- (13) Testing report of material.
- (14) Certificate that material and supply is as per work order.
- (15) Revalidation of deposit repayment and refund of revenue order in case of more than 3 months old.
- (16) For withdrawal of GPF, bill is signed by competent authority.
- (17) As D.C. bills are sent to the Accountant General through treasury, Treasury Officer shall keep record of D.C. Bills in the Drawing & Disbursing Officer wise Register of AC bills in the Form No. Ty -1 subject to the condition that all detailed contingent bills shall be sent to the Accountant General through Treasury and if DC Bills not requiring counter signature and requiring counter signature of the controlling authority are not submitted before the 10th of the following month and before the expiry of three months respectively, no subsequent Advance Contingent bill shall be authorized for payment by the Treasury Officer.
- (18) Sub vouchers of more than Rs. 2000/- are kept in record for audit.

For T.A. and Medical BILLS : Specific Checks

- (1) Certificate to the effect that the amount of TA Bill is within the budget allotment for the year and recorded/signed by the Drawing and Disbursing Officer.
- (2) Journey performed by rail/road is shown separately in the bill. Ticket number or money receipt in case of TA claims for first class claim/Delux, super delux buses/A.C. coaches. Purpose of journey in TA claims. Bill for goods transport, Transfer order, certificate of family members with transfer TA Bill.
- (3) Bill is countersigned by the Controlling Officer. Signature of the controlling authority must be submitted in treasury.
- (4) Controlling Officer has recorded the certificates that he has actually scrutinized the details of the claim of transporting the personal effects and satisfied himself that the claims is reasonable.
- (5) Sanction of the competent authority for performing journey beyond jurisdiction is attached.
- (6) Tickets for LTC claim are enclosed.
- (7) Basic Pay/Signature of employee on TA Bill.
- (8) Consolidated bill for staff of Medical and T.A. claims under one major head.
- (9) Attestation of voucher by authorised medical attendant in respect of medical claims.
- (10) Essentiality certificate duly signed by Authorised Medical Attendant.
- (11) Date of commencement and completion of treatment mentioning number and date of reimbursement register.
- (12) Certificate on Cash Memos of Medical Claims as under : "Amount drawn in the Bill No..... dated".
- (13) Certificate regarding employees included in medical bill are not appointed on or after 1.1.2004.
- (14) Proper endorsement.

(15) Affix Revenue Stamps for cash payment (more than Rs. 5,000/-).

(16) Pre-check in respect of time barred claim and sanction by competent authority with indemnity bond.

Miscellaneous

(i) Treasury to raise objections on a separate sheet generated through IFMS and not on Form No. 18 attached with the bill.

(ii) Treasury to ensure compliance of specific points/directions issued by the Government and Director, Treasuries and Accounts.

(iii) Recording of necessary certificates and counter signature on the bills of Grant in aid, Loans and Advances and Scholarship etc.

(iv) Request for revalidation of claims to contain reasons for non drawal of amount within validity period.

(v) Regarding retrenched/disallowed amount, Treasury to verify that whether DDO has ensured compliance of retrenched/disallowed amount.

(vi) Note down T.V. No. & Date on both copies of bills/challans.

(vii) Any other point.

Cheques

(1) Joint signature of Pradhan/Pramukh, Collector/P.D., DRDA required if amount exceeds the prescribed limits.

(2) Reconciliation of Personal Deposit (PD) Accounts must be made in April each year.

(3) Ensure balance in PD Account.

(4) Amount to be shown "under Rs. _____".

CHAPTER II
RECEIPT OF GOVERNMENT MONEY AND PAYMENT OF
SUCH MONEY INTO THE GOVERNMENT ACCOUNT

Rule 70

General

The provisions of this chapter shall be applicable to receipt of Government money paid by the depositor through manual payments or net banking/e-payment facility through Government Receipt Accounting System. The Government Receipt Accounting System is the system launched by the Government whereby the depositor can deposit Government money electronically as provided in the procedure to be issued time to time by the State Government.

A person may also tender moneys in payment of Government dues either to the concerned departmental officer by cheques, bank Draft, banker's cheques, postal order or money order or in cash up to the amount not exceeding rupees 1000/- in each case or such higher amount as may be authorized by the Finance Department. The person may also deposit money by presenting challan directly to the bank conducting Government business (Treasury linked bank). The receipt of Government money by these modes shall be governed by the respective rules of GF &AR.

E-Treasury & Government Receipt Accounting System

Rule 71

(1) The payment of money into e-treasury through internet can be made using any of the following options **as per RBI's norms** :

- Credit cards (via payment gateway)
- Debit cards (via payment gateway)
- Direct Debit Facility (ECS)/ Net Banking
- Pre paid cards

(2) The payment of money into bank manually through physical challans may also be rendered by banks in government account through electronic mode and be made part of e-Treasury.

Rule 72

The functioning of e- treasury shall be as follows:

1) For making any online payments, the payee shall log into the **e-GRAS** website. When a Registered user will log in to the **e-GRAS** portal, his name and other details would be auto populated. He will select the purpose from drop down menu for which he wants to make payment. Registration in e-GRAS portal will be required for unregistered tax payer. He shall fill in the prescribed details (as decided by the State Government) in order to prepare an e-challan. A unique identification number i.e. Government Reference Number (GRN) shall be created for each and every transaction.

2) When the electronic mode of payment is selected by the payee, he shall be directed to choose the bank from where he wants to effect the payment.

Once the bank is selected, he shall be directed to the selected bank's website. The payee shall then log in to the bank's website using his internet banking user ID and password. He shall then direct the payment to the e- treasury, Government of Rajasthan account, which effects debit to his bank account and credit to the Government of Rajasthan Account. Again a separate unique identification number i.e. Bank Challan Identification Number (Bank CIN) is created at the bank website.

3) The transaction shall effect debit to the payee's bank account and credit to the pooling account of the Government of Rajasthan opened in the participating Agency Banks.

4) The printable copy of the e-Challan shall be generated with both the unique IDs i.e. (GRN and CIN) at the bank's website or **e-GRAS** website confirming the payment from the payee's account.

5) The payee shall then be directed back to the **e-GRAS** website where his challan shall be available to him with both the unique IDs. Once the payment is successful, the bank's name, date of transaction and bank CIN shall be instantly updated on the e-Treasury website.

6) Once the payee is directed and enters into the participating banks website, the participating bank shall be responsible for the transaction made by the payee from his bank account. The participating bank shall be responsible for make good losses, if any, to its customers on account of transaction charges, double payments, wrong credits/debits etc.

7) Participating bank shall not in any way dispute the payment having been made once a "successful" transaction message is updated from the Participating bank's server to the Government server.

8) E-treasury shall also provide gateway **as per RBI's norms** to the remitters who may not adopt internet banking facility. Participating bank shall be liable to make these payments electronically to e- treasury.

9) The information in prescribed format would be provided from the bank to the treasury in soft copy on daily basis (e-scroll). The Challan Identification number, which is unique for each transaction would be the basis for e-reconciliation. The compiled information of receipts shall be provided to the respective departments in an electronic way as desired. The respective department shall use this information to reconcile the accounts electronically using their own software. The information format which shall be sent to the departments shall be the same as received from the bank in treasury.

10) e-treasury shall render the electronic data and account related to e-challans to the Accountant General and to the Director, Treasuries & Accounts & Finance Department based on the requirement. **The complete process of e-GRAS shall be as per defined in the Circular No.F.5(Tha-75)DTA/IFMS dated 1.11.2012. Additional T.O./Assistant T.O./Accountant are completely responsible for all functions of e-Treasury towards e-Treasury Officer.**

- Rule 73 The responsibility of Focal Point Branch (FPB) in respect of Accounting & reconciliation shall be as follows:
- 1) "E-Focal Point Branch" (e-FPB) of the participating bank shall be responsible for the prompt and accurate accounting and transmission of the collection reported to it daily.
 - 2) The e-FPB shall collate the challan data in respect of all e-payments for the daily major head-wise and report to e- treasury.
 - 3) The details of e-challans in respect of the e-payments with the system generated daily challan details file shall be digitally signed by the authorized signatory of e-FPB and forwarded on a daily basis to the e-treasury officer. The reconciliation in the e- treasury shall be performed electronically as per the data of challans and information provided by the bank.
 - 4) The e-FPB shall send a physical copy of daily main scroll duly authenticated by the bank to the e- treasury.
 - 5) The e-FPB shall be responsible for providing the digitally signed electronic date-wise monthly statement (e-DMS) for each major head to the e- treasury for all e-receipts. The e-FPB shall also send a physical copy of DMS duly authenticated by the bank to the e-treasury.
- Rule 74 Subject to the procedure mentioned in Rule 73 above, the e-payments shall be deemed to have been made when the payment is authenticated by the system and the e- receipt/acknowledgement is generated with unique transaction ID.
- Rule 75 The generated e-Challan shall provide for the payee with the following details:
- ❑ Transaction ID
 - ❑ Department Code/Name
 - ❑ Head of Account [Major-Minor]
 - ❑ District / Tax circle
 - ❑ Assessment Year
 - ❑ Purpose/Sub-head
 - ❑ Depositor/Dealer/Company Name
 - ❑ TAN/CIN
 - ❑ Depositor Email ID
 - ❑ Depositor's Mobile no.
 - ❑ Depositor's Address
- Rule 76 In case of online payments, treasury officer and participating Bank shall ensure that all online payments made up to 8 p.m. shall be transferred from the designated pool account to the Government Account on next working day **or as per RBI's norms.**
- Rule 77 In case of **manual** payments, the Bank shall send the print out of daily scroll and soft copy of the e-scroll to the Treasury and sub treasury on daily basis in the format agreed between the Bank and Director, Treasuries and Accounts. The bank shall report the

transaction date and the date of credit to the Government Account separately to the e-treasury.

Rule 78 For proper reconciliation of e-payments, all the departments shall periodically login in the system and check the status of payments received under respective heads and send the Consolidated Treasury Receipts for defined period.

Rule 79 The dues which are payable by certain fixed date, the e-payments reported on e – GRAS website till 8.00 p.m. of that date shall be deemed to have been made in time. The government will not be responsible for any liability and demand arising on account of delay after that time.

Rule 80 The e-payments shall be deemed to have been made when the payment is authenticated by the system and the e-receipt/acknowledgement is generated with unique transaction IDs.

Advices of Receipt

Rule 81 The advices of receipts under any provisions of these rules required to be sent to offices and departments and consolidated receipts or certificates of receipts under, any such provisions required to be given to any office or departments, shall be given by the treasury on the basis of the scroll received from the bank.

Rule 82 **Duplicate copy of receipted challan**

The Treasury Officer may issue a certificate of credit to the tenderer on request received in writing. A fee of Rs. 50 shall be charged for each certificate in respect of each challan. For urgent application, a fee of Rs. 100 shall be charged. Such certificate, however, shall not be issued in regard to sums deposited more than three years ago and in cases where the amount is deposited through challans in triplicate/quadruplicate under rules or under special orders.

“Certificate of Deposit”

It is certified that a sum of Rs(Rs.....in words) only was deposited byVide Challan No..... dated which was accounted for in the Treasury under head.....on ...

Treasury officer.”

Chapter III - Deposit

General

- Rule 83 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 84 For deposit transactions of forest department, public works department and other civil department, no withdrawal from deposit account is permitted unless the amount is immediately required to be paid for the goods & services received/work done for which the amount was deposited. No self cheque from deposit account shall be permitted.
- Rule 85 The amount of a lapsed deposit refunded under the rules of the Government should appear in the treasury account as a miscellaneous refund and not as a repayment of deposit.

Revenue Deposits

- Rule 86 All kinds of revenue deposits under this category shall be separately paid into treasury linked agency bank with challans/**System Generated Challans** and other prescribed documents setting forth all the particulars necessary for entries to be made in Revenue Deposit Register. Each item of revenue deposit, other than security deposit relating to election of Lok Sabha received, should at once be properly entered with unique identification number. There should be a separate series of numbers for each register, beginning afresh each year. All deposits must be separately paid into the treasury with challans or other documents setting forth all the particulars necessary for the entries to be made in the register of deposit receipts. The treasury officer should carefully check the amount and particulars of each entry and then set his initials in the proper column against each. The format for Revenue Deposit Register is appended in form No. TY-2.

Notes : 1. Revenue deposit registers need not necessarily be opened every year but if there are a sufficient number of pages available in the old registers, they should be utilised, a separate series of numbers being given every year for each class of deposit.

2. The entry in the column "Nature of deposit" should be sufficient to explain why the amount is deposited.

3. In system driven environment, the treasury officer shall create new account for each revenue deposit received. The unique deposit ID shall be generated at the time of creation of account which will provide link to original deposit at the time of refund of deposit.

- Rule 87 Every item must be recorded in the name of the person from whom it is received and not that of the Government servant through whom it is received. It must be passed through the accounts, even though repaid on the day of receipt, and be kept distinct, howsoever small it be, till finally disposed off, never being consolidated with others.
- Rule 88 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. 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
- Rule 89 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.
- 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 the Register of Receipts just below the entry of the date of the order.
- Rule 90 When a deposit is adjusted by transfer to some head, the head of account to which it is transferred, and the item in which it is included in the treasury account, should be noted both in the Register of Receipts and in the Register of Repayment, and it should be separately credited in the cash book or register. The voucher submitted with the list of repayments will state these facts under the signature of the Treasury Officer.
- Personal Deposits**
- Rule 91 Receipts and payments of personal deposit accounts should be recorded in the personal ledger in Form No. TY-3 and personal ledger of New Contributory Pension Scheme should be maintained in Form No. TY-4.

³ [Rule 92	<p>⁴[(1)] No P.D. Account can be opened in a treasury without the sanction of the Finance Department. If any private educational institution is not receiving grant from state government then treasury officer may open an interest bearing P D Account for the provident fund of their employees without any sanction from the Finance Department.]</p> <p>⁴[(2)] Unified PD Account shall be linked with multiple offices/implementing agencies in case of schemes implementation/operations of autonomous bodies etc. Finance Department shall designate Unified Nodal PD Account with authorization of multiple offices/implementing Agencies as drawing disbursing officers. Finance Department shall also open escrow PD Accounts linked with the designated PD Account. This escrow PD account shall be used for passing the funds through book transfers for a specific purpose. No checks will be executed by Treasuries on withdrawal of funds from Unified PD Accounts. PD advices of unified PD Accounts will be auto-authorised through the system after checking PD balances and registered e-embedded sign of linked offices through the system. Correctness of e-payments in the system will be maintained by all offices/Implementing Agencies/ Administrator of PD Account/Unified PD Account.]</p>
Rule 93	A sufficient number of sheets of personal ledger form should be bound up into a volume, and successive sets of pages assigned to the several accounts.
Rule 94	Every personal account will thus have its own ledger page, the form of which provides, in addition to columns of date of transaction and number of cheque, one column for receipts, one for payments and a third to show the balance after each transaction, with space for the Treasury Officer's initials. Herein the receipts are entered in regular order, without being numbered. Similarly, the disbursements made not from any one particular item but from the aggregate balance in hand, are entered as they are made without further remark.
² [Rule 95	Withdrawals from all types of Personal Deposit Account shall be made by drawing cheques/ e-payments . The blank cheque book shall be supplied to the administrator of the personal deposit account by the concerned Treasury Officer with whom the administrator has been authorized to open the account.]
⁵ [Rule 96	The administrator of each personal deposit account can draw only on the treasury or sub-treasury as specified by the Government in the order sanctioning the opening of personal deposit account. Unified Personal Deposit Accounts shall be linked with multiple offices/implementing agencies in case of schemes implementation/operations of autonomous bodies etc. Finance Department shall designate Unified Nodal PD Account with the authorization of multiple offices/implementing Agencies as drawing disbursing officers.]
¹ [Rule 97	No checks will be executed by Treasuries on withdrawal of funds from PD Accounts/Unified PD Accounts. PD advices of PD Accounts/Unified PD Accounts will be auto-authorised through the system after checking PD balances and registered e-embedded sign of PD Administrator/linked offices through the system. Correctness of e-payments in the system will be maintained by all offices/Implementing Agencies/ Administrator of PD Account/ Unified PD Accounts.]

1. Rule 97 substituted vide Order No.1/2014 dated 10.2.2014 for - "The Treasury Officer's duty is simply to see that withdrawals are made only on cheques signed by the responsible administrator which are current for three months after the month of issue, and that the withdrawals never exceed the balance in hand and again substituted vide Order dated 2.9.2015 for - The Treasury Officer's duty is simply to see that withdrawals are made only on cheques signed by the responsible administrator. **The validity of the cheque shall be three months from the date of issue**, and that the withdrawals never exceed the balance in hand."
Rule 97 again substituted vide Order dated 06.04.2022 for - "The Treasury Officer's duty is simply to see that withdrawals are made only on cheques/ payment advice/ bills signed by the responsible administrator. The validity of the cheque shall be three months from the date of issue, provided that any cheque issued in the last quarter of a financial year will be valid only up to 31st March i.e. to the end of that financial year, and that the withdrawals never exceed the balance in hand."
2. Substituted vide Order dated 2.9.2015 for - Withdrawals from all types of Personal Deposit Account shall be made by drawing cheques. The blank cheque book shall be supplied to the administrator of the personal deposit account by the concerned Treasury Officer with whom the administrator has been authorized to open the account.
3. Substituted vide Order dated 19.7.2018 for - No P.D. Account can be opened in a treasury without the sanction of the Finance Department. If an Administrator having a non-interest bearing P.D. Account desires to open an interest-bearing P.D. Account, the Treasury Officer may open such an account without any sanction from the Finance Department. Only private educational institutions can open an interest bearing P D Account for the provident fund of their employees without any sanction from the Finance Department.
4. Existing Rule 92 numbered as 92(1) and sub-rule (2) added vide Order dated 06.04.2022.
5. Existing Rule 96 substituted vide Order dated 06.04.2022 for - "The administrator of each personal deposit account can draw only on the treasury or sub-treasury as specified by the Government in the order sanctioning the opening of personal deposit account. If an administrator has to carry out transactions in more than one district, permission has to be obtained to have personal deposit account in treasury of the concerned district. The Treasury Officer shall maintain the record of the Administrator for each P.D. Account along with their duly attested specimen signatures."

Rule 98 : No withdrawals shall be permitted from a personal deposit account (non- interest bearing/unified PD account-non-interest bearing) which has not been operated for a complete financial year. Such an account shall be made auto-dormant (in-operative) after this period by the system. However, treasury officer may allow transactions in such dormant personal deposit accounts whose account holders gave justified reasons for non-operation in writing/through online system. During the month of April every year, the Treasury Officer shall review the non-interest bearing personal deposit accounts in operation at the treasury and sub treasuries under its control which have remained in-operative continuously for preceding two financial years. System will automatically display the list with system alerts and notification.

Treasury Officer shall give 'Notice of Closure' to each such account holder through the system/SMS/ or by the Registered Post and shall online close the P.D. Account when (i) he receives a positive reply from the account holder, (ii) when no reply is received within 30 days of such notice issued. If any account holder denies the closure request, then the matter shall be sent to Finance (Ways & Means) Department along with necessary information through Finance (Treasuries & Accounts) Department by the system for decision. The balance of the account to be closed shall be transferred to the credit of Budget Head: 0075 - Miscellaneous General Services. 101 - unclaimed amount or other appropriate budget head as per the requirement.

The detail of such personal deposit accounts (non- interest bearing) shall be sent both on-line and through a hardcopy to government in Finance (Ways & Means) Department and Director, Treasuries & Accounts indicating name and number of Personal Deposit Account, date of last operation of account, date of last notice issued, date of closing of personal deposit account and balance which has been transferred to the decided budget head.

Note: The provision relating to ban on withdrawal of funds from P.D. Accounts which have not been operated continuously for preceding one year shall not apply in case of interest-bearing accounts."

The interest on interest-bearing personal deposit accounts shall be calculated on 31st March every year. The admissible amount of interest shall be credited to non-interest bearing account of the administrator by debiting to the head 2049 Interest payments: 60 Interest on other liabilities - 101- interest on amount deposited (detailed head as given in Budget Estimates). The rate of interest and other terms and conditions shall be such as may be laid down by the Finance (Ways & Means) Department from time to time.

For personal deposits, the Treasury Officers/Sub Treasury Officer shall obtain each year in the month of April, a certificate from the administrator of every personal deposit account to the effect that the balance claimed by him is of a named amount and detailing his outstanding cheques in order to explain the difference, if any, between his balance and that admitted by the Treasury Officer in his plus and minus memoranda. The format for plus & minus memoranda of Personal Deposit account is appended in Form no. 6.

1. The existing Note appearing under Rule 98 substituted vide Order dated 19-8-2015 for - The provision relating to ban on withdrawal of funds from P.D. Accounts which have not been operated continuously for preceding **two** years, shall not apply in case of interest-bearing accounts.

2. The existing Rule 98 and Note appearing thereunder substituted vide Order dated 2.9.2016 and again substituted vide Order dated 19.7.2018 for - No withdrawals shall be permitted from a personal deposit account which has not been operated continuously for preceding five financial years. During the month of April every year the Treasury Officer shall review the Personal Deposit Accounts in operation at the treasury and sub-treasuries under its control and prepare a list of accounts which have remained inoperative continuously for preceding five financial years.

Treasury Officer shall give 'Notice of Closure' to every such account holder by Registered Post. Treasury Officer shall close a P.D. Account when (i) he receives positive reply from the account holder, (ii) when no reply is received within 30 days of such notice issued. If any account holder denies the closure request, then the matter be sent to FD (W&M) through Director, Treasuries & Accounts for decision along with necessary informations.

The balance of the account to be closed shall be transferred to the credit of Budget Head:

0075 - Miscellaneous General Services

101 - unclaimed amount.

The detail of such personal deposit account shall be sent to government in Finance (Ways & Means) Department indicating name and number of Personal Deposit Account, date of last operation of account, date of last notice issued, date of closing of personal deposit account and balance which has been transferred to the above mentioned head.

Note: The provision relating to ban on withdrawal of funds from P.D. Accounts which have not been operated continuously for preceding five years, shall not apply in case of interest-bearing accounts.

Rule 98 again substituted vide order dated 28.9.2022 for - "No withdrawals shall be permitted from a personal deposit account (non interest bearing) which has not been operated continuously for preceding five financial years. During the month of April every year the Treasury Officer shall review the personal deposit accounts (non interest bearing) in operation at the treasury and sub-treasuries under its control and prepare a list of such accounts which have remained inoperative continuously for preceding five financial years.

Treasury Officer shall give 'Notice of Closure' to every such account holder by Registered Post. Treasury Officer shall close a P.D. Account when (i) he receives positive reply from the account holder, (ii) when no reply is received within 30 days of such notice issued. If any account holder denies the closure request, then the matter be sent to FD (W&M) through Director, Treasuries & Accounts for decision along with necessary informations.

The balance of the account to be closed shall be transferred to the credit of Budget Head:

0075 - Miscellaneous General Services

101 - unclaimed amount.

The detail of such personal deposit account (non interest bearing) shall be sent to government in Finance (Ways & Means) Department through Director, Treasury & Accounts indicating name and number of Personal Deposit Account, date of last operation of account, date of last notice issued, date of closing of personal deposit account and balance which has been transferred to the above mentioned head.

Note: The provision relating to ban on withdrawal of funds from P.D. Accounts which have not been operated continuously for preceding five years, shall not apply in case of interest-bearing accounts.]

Rule 100

Civil and Criminal Court Deposits

There are two methods in which the accounts of civil and criminal court deposits be kept-

(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.

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.

(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.

Rule 101

The accounts in the treasury for such deposits should be kept in the same forms as prescribed for personal deposits; but quite separate from those of personal deposits proper and the deposits should be designated as "Civil and Criminal Court Deposits". PD account may not be opened for these deposits. However, Plus and Minus Memorandum of each class of deposit is to be prepared in Form No. TY-5.

Deposits at Sub Treasuries

Rule 102

Deposits made at a sub treasury must be brought, item by item, through the daily sheet upon the treasury registers and must be numbered in the general series. It will, however, be sufficient to enter merely the daily totals in the treasury registers in the case of transactions relating to personal deposits, which take place at sub treasuries, unless the Accountant General for special reasons orders otherwise in any case.

When the officer in charge has occasion to place in deposit an item which, according to rule, should be so dealt with, he is also empowered to repay it on his own authority without formal authority from the treasury; in this case he would himself keep a register of such deposits, in addition to that at the treasury.

Rule 103

In making repayment, he would clearly indicate the sub treasury account in which the credit originally appeared, so that it will be easy to trace the item and to charge off payment correctly in the treasury account.

Rule 104

If any class of deposit or deposits is repayable at the sub treasury, it must not be payable at the concerned treasury also.

Deposits of Local Fund

Rule 105

The expression "Local Fund" denotes:

(i) 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;

(ii) the revenues of anybody which may be specially notified by the Government as such.

Rule 106 The transactions of all local funds, including Urban Local Bodies, Jaipur Development Authority/Urban Improvement Trust and Panchayat Samitis funds, should be recorded in the same way as are maintained for personal deposits but should be kept quite distinct, and should pass into the treasury accounts as Deposits of Local Funds, and not as Personal Deposits.

The transactions of each fund should be recorded in such manner so as to clearly identify each such fund in the district.

Rules 107 Save where it is expressly provided by any law or rule having the force of law, moneys pertaining to a Local Fund may not be received for deposit at a treasury without some general or special order of the Government.

Rule 108 The accounts of Local Fund at a treasury shall be kept as a pure banking account, moneys being paid into and drawn out of the treasury without specification of the nature of receipt or expenditure. Unless in any case the Government directs otherwise, withdrawals can be made only by cheques signed by the administrator or some responsible officer of the Local Authority concerned.

Rule 109 If, under any special orders of the Government, moneys required by a Local Body have to be drawn from the treasury on detailed bills, such bills shall be presented as far as possible, in accordance with the relevant provisions in the General Financial and Accounts Rules regarding withdrawal of funds from the treasury. The gross amounts of bills shall be debited by the Treasury Officers against the Local Fund concerned, the deduction on account of income tax, fund subscription, etc. being credited by transfer in distinct entries.

Rule 110 No Local Body is allowed to overdraw the balance at its credit in the Public Account, without obtaining before hand a loan or contribution from Government funds to cover the overdraft.

Rule 111 The balance at credit of each Local Fund which is permitted to draw money from more than one treasury and in whose case separate balances by different treasuries are not maintained, shall be verified at the end of the year by the Treasury Officer in communication with the Accountant General on the one side, and the officer or committee administering the fund on the other. The balance on the Accountant General's books is the balance acknowledged by the Government, and the Treasury Officer is required to follow it and not the local accounts as his standard.

Rule 112 **Plus & Minus Memoranda**

Plus and Minus memoranda should be prepared for the transactions, on account of each class of deposits of each Local Fund. The deductions from balance should tally with the corresponding entries of receipts in the accounts and the closing balance should be certified as agreeing with the accounts maintained in the treasury.

Notes: 1. The plus and minus memoranda should be prepared in such separate part as may be determined by the Accountant General. Those relating to particular departments may be furnished, wherever this is possible, on the reverse of the receipts schedules concerned.

2. No difference should ever exist between the closing balance of one month and the opening balance of the next; and addition to, or deductions from, the balance should be made by a special entry to be explained by a foot note.

Rule 113 Each head of deposit and each Local Fund should be detailed separately in the appropriate memoranda. The balance in the plus and minus memorandum of deposit transactions for the month of April should be reduced by the amount reported for lapse so that it may agree with the aggregate of repayable deposit balance upon the deposit register.

Notes: 1. In the case of a local fund, which does not have its distinctly separate cash balance, the balance columns should not be filled up.

2. The adjustment in the plus and minus memorandum should be carried out by reducing the opening balance in the month of April after the supplementary accounts are closed by the Accountant General and till such

time the opening balance should be treated as provisional. Plus Minus Memorandum whether of Local Fund or Personal Deposits should be prepared in Form No. TY-6.

Lapsed Deposits

Rule 114

(1) After 31st 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.

(2) Such deposit or balance treated as lapsed shall be credited to the appropriate receipt head of revenue by the Treasury Officer.

(3) The repayment of lapsed deposit shall be shown in the treasury accounts as refund of revenue.

(4) The repayment of lapsed deposit shall be recorded in the register so as to guard against a double payment. The format of Lapsed Deposit Register is appended in Form No. TY-7.

(5) 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.

Deposit payments

Rule 115

Repayment of deposits standing, at the credit of individuals in the Treasury Register will be made on the order of the officer on whose register they are. Persons claiming repayments of such deposits shall apply to the officer who received them and who, after examining the appropriate register and making necessary entries, will give the applicant an order for payment at the Treasury. The Treasury Officer shall examine the claim and enforce the payment order on the bill, if in order and issue a cheque against it.

Chapter IV – Custody of Government Moneys/ Valuable etc. in Treasuries

Rule 116 Security of Strong Rooms

The following rules shall regulate the security of the strong rooms:

(i) Without the special permission of the Government, no place should be used as a strong room unless it is first certified to be secured and fit for use as such by an officer of the Public Works Department not below the level of an Executive Engineer.

In certifying the suitability of the room, the inspecting officer mentioned in clause (ii) may prescribe any necessary conditions as to the manner of storing the valuables. The inspecting officer must specially examine the condition of any of the enclosing walls which are so situated that they are not, on the outside, under observation of the guard.

(ii) Existing strong rooms should be inspected annually by the Executive Engineer.

Notes: 1. The Inspecting Officer will grant a certificate of safety and it is the duty of the Treasury Officer to obtain such a certificate annually.

2. In the case of Sub treasuries, a certificate of safety should be granted annually by the Assistant Engineer and once in five years by the Executive Engineer.

(iii) The District Superintendent of Police should inspect strong room annually and record an order prescribing the position of the sentries and may also require any additional precautions to be taken in the strengthening or fastenings, burning of lights, etc. but the responsibility for the security of the building and its fixture shall remain with the Executive Engineer and that for the security of chests and other treasury furniture not forming part of the building or fixtures, with the officer in-charge of the treasury.

(iv) A copy of the Inspecting Officer's certificate and of the District Superintendent's order should be hung in a conspicuous place within

the strong room. It is the duty of the Treasury Officer to see that any conditions as to the manner of storage stated in these documents are complied with.

(v) The doors and windows of the strong room must remain permanently closed and locked, except during the time necessary for transferring valuables into or out of it. The Treasury Officer must be personally present during the whole time between the opening and the shutting of the strong room.

As an exception to this rule, the opening of shutters may be permitted during office hours in an aperture which is otherwise barred, if it is necessary for the admission of light or air to any other part of the building, provided that valuables remain securely packed under lock and key.

Rule 117 Custody of padlocks/authorized locks and keys of strong Rooms.

(1) The following rules shall regulate the custody of duplicate keys of treasury strong rooms and chests:

(i) A register of all padlocks/authorised locks belonging to the Treasury and sub treasuries and cashier's chest should be maintained in a prescribed form and kept in the strong room of the treasury.

Separate pages should be assigned to the treasury and for each sub treasury. Each sub treasury should also keep a list of its own padlocks/authorised locks and keys in the same form appended below, no entries being made of duplicate keys as no duplicate keys are to be kept at sub treasuries.

(ii) Every padlock/authorised lock should have a number impressed upon it or attached to it by a metal or other label, and the same number should be impressed on or attached to each key belonging to it. No two padlocks/authorised locks in the treasury should bear the same number.

(iii) If a padlock/authorised lock becomes unserviceable or, ceases to be required, or if any one of the keys belonging to it is lost, the circumstances should be reported to the Director, Treasuries & Accounts, who will pass orders regarding the disposal of the locks and keys. When the loss of key is discovered, it should be reported at once to the Collector also for orders as per sub rule 1 (iii) of this Rule. No padlock/authorised lock, of which a duplicate key has been lost, should be continued to be used. No spare padlocks/authorised locks should be kept at a sub treasury or except with the permission of the Director, Treasuries & Accounts at a treasury.

(iv) No local mechanic should ever be allowed to repair a treasury padlock/authorised lock or to make a new key for the same.

(v) All spare padlocks/authorised locks held in the treasury with the approval of the Director, Treasuries & Accounts, their keys, and all duplicate keys except those belonging to the locks of the treasury strong room door, should be kept in the treasury strong room under double locks, the key of one lock being in the hands of the Treasury Officer and of the other, in the hands of the Cashier. The duplicate keys of the strong room should be secured under the seal of the Treasury Officer and the Cashier and deposited in the District Collector's Court or such other place as the Collector may direct. Once a year, in the month of April, they should be sent for examination and returned to the appointed place under the fresh seals of the Treasury Officer and the Cashier, a note being made in the duplicate key register that they have been examined and found correct.

(2) The above rules may be modified in regard to particular points to suit local convenience under the special orders of the Director, Treasuries and Accounts. The essential points which should be borne in mind in sanctioning any modification of the Rules prescribed above are :-

(i) Some person or persons should be held definitely responsible for the custody of duplicate keys;

(ii) the whereabouts of the keys should be enquired into in the month of April and also whenever charge is transferred;

(iii) when the loss of a key is discovered, it should be reported at once to the District Collector, who should issue such orders as will prevent the risk of access to the lock by any one into whose hands the lost key may have fallen; and

(iv) an unnecessary number of duplicate or spare locks and keys should not be supplied in the first instance, or retained when they have ceased to be required.

(3) At every inspection of a treasury, the inspecting officer shall report whether he has found the padlocks and all keys (except the duplicate keys of the strong room locks deposited as required vide sub rule 1 (v)) correct and deposited in accordance with the rules.

Register of padlocks/ authorized locks

Date of Receipt	Number borne by padlock / authorized lock & keys	Number of Duplicate Keys received	Initials of the Treasury Officer who receives the keys or locks	Date of removal of lock, key or keys or both	No. and Date of Order sanctioning the removal of padlock / authorized lock, key or keys or both	Initials of Treasury Officer removing the padlock / authorized lock, key or keys or both	Remarks , if any
1	2	3	4	5	6	7	8

Rule 118 Custody of Treasury Valuables

The treasury valuables shall be kept under proper security with keys held by the Treasury Officer or such other person to whom the responsibility shall be assigned in writing by the treasury officer.

The person responsible for custody of treasury valuables shall abide by all the rules and orders in force for proper up-keeping and security of the valuables. All the valuables received for safe custody shall be entered in the prescribed register required to be maintained in Form No. TY-11.

Rule 119

Deposit of Cash Chests

If, for special reasons, the Collector directs the cash chests belonging to any Government Departments, Corporations, Autonomous Bodies etc. to be lodged in the treasury for safe custody, the fact shall be reported to the Director, Treasuries & Accounts. A register shall be kept in the treasury in which the receipt and return of the chest should be duly acknowledged. The key or keys of the chests must not be kept in the treasury nor shall the amounts of such chests be brought in to the accounts of treasury. The Director, Treasuries & Accounts, may correspond with the Collector, if in a case, it appears to him that the permission has been improperly granted and if need be report to the Government in the Finance Department.

Note: The cash chest of the P.S.U.s., Cooperative Banks and other statutory local bodies etc. having autonomous existence may be kept in the Treasury on payment of a fee of Rs. 12000/- per annum or for part of the year, for each chest. Fee recovered should be credited to the following budget head :-

0070 Other Administrative Services

60 – Other Services

800 – Other Receipts

(020) –Other Misc. Receipts.

The prescribed formats for “Register of Departmental Chests lodged in Treasury” and Register showing opening and closing of departmental chests” are appended in Form No. TY-12 and TY-13 respectively.

Rule 120

Deposit of Packets

Bullion, Jewellery, Securities and other valuables coming into the hands of a Government Officer belonging to Central or State Government in his official capacity or any other statutory body having an autonomous existence, over which the sovereignty of the State is exercised may be received at the discretion/ direction of the Collector in properly sealed packets in the Treasury. No any other valuable items or sealed packet should be kept in double lock without prior permission of Collector. These sealed packets should be got examined by the departmental officers in the Treasury/sub treasury every year in the month of April to affix fresh seal thereon.

Note 1. : Treasury Officer shall be responsible for ensuring that the seal of the packets stored in double lock are not tampered with.

2. In case, the sealed packets received are not opened up or taken back within 5 years, such sealed packets shall be returned under the orders of the Competent Authority.

3. Jaipur Treasury has been declared as a Reserve Treasury for deposit of confiscated or otherwise items of gold, silver, jewellery etc. which have become the property of the Government as a result of decisions of the Civil and Criminal Courts etc.

The detailed instructions for receipt, custody and disposal of such items have been issued by the Finance Department vide its letter no.F.2/1/Finance/GF&AR/2000 dated 20-02-2004 which is annexed to this chapter as Annexure-1.

Chapter V – Withdrawal from the Government Account

General

- Rule 121 The procedures prescribed in this Chapter are designed primarily for the observance of Treasury Officer in dealing with claims upon the Government that may be presented to them for disbursement.
- Rule 122 The DDO code for each Head of the Office shall be allotted by Treasury Officer.
- Rule 123 Each DDO shall be allowed to draw payments by presenting bills in a treasury only in respect of those head of accounts which they are authorised to operate.
- Rule 124 The Treasury Officer shall not make any payment to the new Head of Office till he receives his specimen signature along with the letter of authority from the Head of Department.

Checks to be applied at treasury

- Rule 125 (1) The bill presented as claim for money shall be received by the bill receipt clerk and a computer generated bill no. shall be assigned to the bill/claim. A Token List shall be generated at the end of a day to see the number of bills received during the day and their status. The format for Token list is appended in form no. 63.
- (2) All the bills received at the treasuries shall be processed in the order of receipt and shall for further disposal be passed on by the bill receipt clerk to the dealing Assistants in lots strictly in the same order against dated initials of the official concerned after every hour. The Treasury Officer shall be responsible to generate the Bill Pending Report at prescribed interval to ensure that no bill is pending for processing without reason. The format for Bill Pending Report is appended in Form No. 64. Online bills may also be submitted by Drawing and Disbursing Officer to Treasury Officer.
- Rule 126 A report of bills received by the bill receipt clerk shall be generated daily at the close of the day providing details of bills along with the computer generated bill numbers and their distribution for further processing to various auditors/accountants for verification by Treasury Officer. The Treasury Officer shall ensure that bills are disposed of strictly in the order of receipt on first come first served basis and are timely distributed for further processing and no undue favour is being given for processing the payments.
- Rule 127 The Treasury Officer shall ensure that payments are being made after pre-check of all bills. The pre-checking of all bills shall mean checking the admissibility of claims with reference to these rules and, in particular, with regard to the check list prescribed in rule 61(2), unless the Treasury Officer is specifically directed by the Finance Department to examine a claim from any other aspect.
- All corrections & alterations made in orders of payment given by the Treasury Officer must be attested by his full signatures.

¹[Rule 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.]

Rule 129 The Auditor/Accountant dealing with the bills would maintain a **Register of Objected Bills** in which the details of the objections raised on a particular bill would be noted. The following points are to be specifically noted in respect of the objections:-

- (i) All objections are to be raised under the signatures of Treasury Officer.
- (ii) All objections are to be raised at the first opportunity and no piecemeal objections are allowed.
- (iii) The objections are to be raised on the check list prescribed.
- (iv) Objections shall be specific and clear and frivolous objections shall be avoided.

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.

Rule 130 Apart from precautions prescribed for bills and documents showing signs of alteration, no document bearing an erasure can be accepted and payment on such document shall be refused by the Treasury Officer and a fresh document called for.

Rule 131 With regard to claims presented on bills, the signature of the drawing officer shall be compared carefully with his specimen signature received in the Treasury before payment is ordered. In the case of payment to be made on the authority of an order purporting to have been issued from the office of Director, Pension, C.D.A. (P) Allahabad and Director Budget etc. the Treasury Officer shall verify the signature on the order by comparison with the specimen signature of the signing officer received separately by him.

Rule 132 A Treasury Officer shall not undertake correspondence for Government servant or a private individual making a claim to any special allowance or concession but request the person concerned to address a letter to the Director, Treasuries & Accounts either direct or through his own official superior, as the case may be.

Payment of Bills passed in Treasury/Sub-Treasury

Rule 133 Unless the Finance Department directs otherwise in particular case or classes of case, all bills presented for payment at treasury, shall be paid by issuance of the cheque **or electronic payment** at treasury/sub-treasury. For issuance of cheques, the treasury officer shall be guided by the following rules mentioned below. Electronic payment may also be made by Treasury Officers as per the orders issued by the Government.

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1. Substituted by F.1(5)FD/GF&AR/2020 Pt.I dated 7.8.2020 for - " No bill shall be retained without action in the Treasury/Sub Treasury beyond a period of three working days of its receipt. The three working day time limit is from the presentation of the bill to the issuance of the cheque/**electronic payment advice**."

- Rule 134 The cheques for passed bills shall be prepared and entry shall be made in bills with the words "Paid vide cheque No...." and similar entry shall be made in Register of Bills Passed.
- Rule 135 In writing the cheques, the following instruction will be observed:
- (1) 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.
 - (2) The amount passed for payment shall be entered in figures in the counterfoil direct from the pay order/bill.
 - (3) Where several bills are consolidated in one, the amount of each bill shall be entered in detail on the counterfoil and then totalled.
 - (4) The foil and the counterfoil shall bear the initials of the person who has actually written out the cheque.
 - (5) 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.
 - (6) A separate cheque book is used for each branch of the bank.
 - (7) Treasury Officer will furnish a list of cancelled cheques to the concerned branch of the bank.
 - (8) Cheques passed and cheques cancelled registers will be maintained in form no.TY-14 and TY-15 respectively.
- Rule 136 The Treasury Officer shall furnish to the Director Treasuries & Accounts, a monthly statement showing the numbers and amount of the fresh cheques issued in lieu of the cheques lost/destroyed. If no such cheques have been issued in any particular month, a "NIL" report should be sent.
- Rule 137 A Cheque Delivered Advice shall be sent by Treasury Officer to bankers with respect to cheques *issued in a day*. The Cheque Delivered Advice will specify the Cheque No., Name of the Payee, Amount of Cheque and date of issue of the cheque, as well as date of delivery.
- Rule 138 Currency of cheques issued by the treasury
All the cheques issued by the Treasury Officer shall be 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 139 Issue of Cheque Books & Cheque Rolls

(i) Issue of Cheque Books to drawing officers of the forest & works department

Stocks of cheque books required for supply to the Drawing Officers shall be kept by the Treasury Officer, supplies being obtained periodically from the Accountant General. Cheque books shall on receipt be examined carefully. They shall be examined again when issued to Drawing Officers, care being taken to see that they are acknowledged by the latter promptly. A record of such cheque books shall be maintained in a register in Form No. TY-16.

(ii) Issue of Cheque Rolls to various treasuries

Indent for issuance of Cheque Rolls shall be placed to Director, Treasuries & Accountants and Treasury Officer shall ensure that supplies received are secured properly. A record of receipts and issues of cheque rolls shall be maintained in a register in Form No. TY-17. Treasury city Jaipur will be the central depot for storing of cheque rolls.

Rule 140

Payment of cheques at treasury

When a cheque is presented, special care shall be taken to ascertain by examination of its printed number that it really was taken from the book notified and in use by the drawing officer who has signed it.

Rule 141

If the payee is unknown at the treasury, the Treasury Officer shall make such enquiries as he thinks necessary and shall specially consider the date, serial number and amount of the cheque as well as verify handwriting, and if suspicion arises, he may defer payment until he has referred the matter to the drawing and disbursing officer.

Rule 142

Pass book sent to the treasury to be written up shall ordinarily be returned to the Drawing Officers on the same day.

Rule 143

Bill Transit Register

Each Drawing Officer presenting claims at a Treasury or sub Treasury shall maintain a Bill Transit Register. All bills shall be presented at the treasury through this register.

Rule 144

E-Payment

Subject to the *orders issued by the Finance Department in this behalf, payments may be made through electronic payment system. For this purpose, electronic pay order shall be issued and on the basis of the same, the treasury bank shall transfer the amount directly to beneficiaries' bank account through Real Time Gross Settlement (RTGS) or National Electronic Fund Transfer System (NEFT) or such other electronic means as mutually agreed with the banks.

Payment through Electronic Advice :

(1) At the time of passing bill, payment option will be selected as ECS/NEFT by TO/STO. All passed bills will be shown to the TO for generating soft file.

(2) TO will generate soft file and attach Digital signature with it.

(3) After making Digital signature by TO the file will be available to the Bank for payment.

(4) Bank will download the file and after checking, payment will be credited in to concerned (employee/Third party/Service provider) Bank Accounts. Bank will then upload the status of file on system.

(5) In the process of checking the file by Bank, if file is found corrupted it will be rejected by Bank.

(6) All rejected files will be shown to concerned Treasury Officers on the system with reasons of rejection.

(7) Treasury Officer will delete the rejected files on the system and eliminate the reason of rejection and then re-generate a fresh file as per point (2).

(8) It is the duty of DDO to mention correct Bank detail (Bank name, IFSC code, Account No.etc.) in the bill. DDO will be responsible for making any wrong payments (Due to wrong Bank detail)

* Circular No.F.1(4)FD/GF&AR/2006 dated 27.2.2012 ** Circular No.F.5(Tha-75)/Try./IFMS/Other Bills/8208-8607 dated 3.8.2012

"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.

1. Added Rule 144 (a) and 144 (b) by Order No.F.1(5)FD/GF&AR/2010 Pt.I dated 7.8.2020.

(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.]

Rule 145	<p><u>Payment of Contingent charges</u></p> <p>The Treasury Officer shall ensure that:</p> <p>(1) No money shall be drawn from the treasury unless it is required for immediate disbursement.</p> <p>(2) No money shall be drawn from the treasury in anticipation of demands or to prevent the lapse of budget grants.</p> <p>(3) The charges relating to two or more major, sub-major, minor, scheme, or detail heads of account shall be drawn in separate bills and separate accounts shall be maintained, but in the case of ¹[State Fund and Central Assistant] component under the same budget head, one bill can be submitted.</p> <p>(4) Save as hereinafter provided in this rule, no pay of any kind and no addition to pay may be drawn on bills for contingent expenditure.</p> <p>(5) Subject to any general or special orders issued by the Government, the wages of the casual labourers, who have been engaged with the approval of the Government, by the competent authority to discharge the duties of a manual labour engaged on daily and monthly payment basis, may be treated as contingent expenditure.</p> <p>(6) The contingent charges incurred on account of the wages of workers engaged on manual labour and paid at daily and monthly rates, shall be supported by a certificate signed by the Drawing and Disbursing Officer to the effect that the workers were actually engaged and that the amount of the bill drawn for the previous month had actually been disbursed.</p> <p>(7) The Treasury Officer shall ensure that such certificates from the concerned Drawing and Disbursing Officers are recorded on the bill.</p>
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Payments of works expenditure:

- Rule 146
- (1) All payments in respect of works expenditure shall be made by cheques drawn by the authorized public works disbursing officer in accordance with Part B chapter VI of these rules. Drawal of cheques shall be guided by the general rules laid in the relevant rules for drawal of cheques in these rules.
- (2) Even in the cases where works is executed by a departmental officer directly, the payment to the contractors and suppliers shall be made by the Account Payee cheques by drawing bills from the treasury in the form prescribed for contingent charges.
- (3) Where the work is executed by an Engineering Division on behalf of other department and where charges are paid directly from the concerned departmental service or functional Head of account, funds in such cases shall be placed at the disposal of the concerned Engineering Division with the authority to obtain necessary Letter of Credit (L.O.C.) from Competent Authority.

1. Substituted by Order dated 31.3.2017 for - " plan and css".

Chapter VI - Transactions of particular departments

A- Forest Department

- Rule 147 All sums paid into a treasury by a Government servant of the Forest Department or on his account should be credited to the Forest Department as "Forest Remittances".
- Rule 148 Receipts
Earnest money deposits which are paid under the rules of Government by contractors or purchasers of forest produce direct into treasury or sub treasury, should be treated as Revenue Deposits credited to the head "8443 – Civil deposit – Security deposit" and not as Forest account of the officers of the Forest Department. Similarly, earnest money deposits, which are initially received by a Forest Officer but subsequently remitted to the treasury as such, should also be dealt with in the treasury accounts as Revenue Deposits.
- Note : Earnest money deposits, which are tendered at auctions held at outlying stations and received by Forest Officers under the rules of the Government may be accounted for in the Forest Department account as "Revenue Deposits", if this course is considered more convenient by Government. Under this arrangement, such deposits, whenever remitted to the treasury should be treated in the treasury accounts as Forest Remittances, while the Forest Departmental Officer concerned should keep the detailed accounts of these deposits and submit the necessary returns to the Accountant General.
- Rule 149 Moneys received by officers of the Forest Department, other than earnest money deposit, shall be paid as soon as possible into the nearest Treasury-link bank for credit under the head of account - "8782-00-103".
- Rule 150 The Bank shall receive Forest Revenue –
(i) When paid in by a Forest Officer; or
(ii) When the challan is countersigned by a forest officer and tendered in triplicate.
- Rule 151 A monthly schedule of Forest remittances should be prepared in Form No. TY-18. A consolidated receipt for the forest remittance received and credited during the month should be furnished to the Treasury Officer by tenth of the ensuing month by each of the divisional forest officer dealing with his treasury. If any remittances relating to forest division have been received and credited to revenue deposits, the Treasury Officer shall enter in the consolidated receipt the numbers assigned to the several deposits in the treasury.

Rule 152 Payment

Funds are supplied to officers in the Forest Department by means of cheques drawn on treasuries, with which the **Drawing Officers** may be placed in account. Provided that the pay and allowances of Forest Officers and their establishment, including office contingent claims will be drawn on the bills passed by the respective Treasury Officers in the same manner as officers of other Civil Departments and as prescribed in the General Financial and Accounts Rules of Rajasthan Government and the amount of bills received will be entered in a separate cash book in form GA 48. The amount so drawn by bills from treasury will not be incorporated in the monthly accounts being rendered directly to the Accountant General. Payment of EMD (Earnest Money Deposit) can be made by forest officer by endorsing his order on the Treasury Receipt. No such deposit shall ever be paid in part only, so as to leave balance still in deposit.

Rule 153 A monthly schedule of Forest Cheques paid should be prepared in Form No. TY-19. Each forest division shall furnish the details of cheques for each month issued by the divisional forest officer concerned with the necessary certificate to the Treasury. The said copy shall be verified by the treasury officer and the verified copy may be treated by the divisional forest officer as the Certificate of Treasury Issues for the purpose of divisional accounts and submission to the Accountant General.

B: Public Works Department

Rule 154 The rules in this part apply primarily to transactions relating to the Public Works Department and are supplementary to the instructions contained in the Accounting Rules for Treasuries, 1992 issued by the Government of India. They are equally applicable to special land acquisition officer and other Government servants not belonging to the public works department, who may be authorised to incur expenditure against the grant for "Public Works". Treasury Officers are prohibited from allowing withdrawal of any money for the disbursements by civil officers acting as public works disbursers, except in accordance with the rules in this chapter.

Rule 155 These rules do not apply to charges for construction (petty) and repairs which are not treated as expenditure of the Public Works Department.

Rule 156 Remittance to the Treasury

Moneys received by the Officers of the Engineering Departments shall be paid as soon as possible into the nearest treasury link branch for credit under major head of account "8782-00-102 (Public Works Remittances)". A monthly schedule of Public Works Remittances should be prepared in Form No. TY-20.

Note 1. Recoveries on account of rent of public buildings borne on the books of the Works Department, including rents of electric installation, water-supply and other special services, when such recoveries are made by deduction from pay bills of Government servants, should be credited to the appropriate receipt head of the Government.

Note 2. No deposit account can be opened in a treasury by an officer of the Works Department and all remittances made by him or on his account must be credited to the treasury accounts as "8782-00-102-Public Works Remittances".

Rule 157 Payments

Funds are supplied to Government servants of the Public Works Department in two ways, viz.,

- (1) by drawing pay, travelling allowance and contingent bills, and
- (2) by means of cheques.

Rule 158 Bills

The claims of pay and allowances of gazetted and non gazetted government servants, contingent claims of the department of Public Works shall be drawn by the Officers of the department from the Treasury/sub treasury in the same manner as officers of other Civil Department and as prescribed in the General Financial and Accounting Rules of Rajasthan.

Rule 159 Cheques

Government servants in charge of public works divisions and other public works officers who may be so authorised by the Director, Treasuries & Accounts, Rajasthan, in accordance with the prescribed rules, may draw cheques on specified treasuries for obtaining the funds required by them for departmental disbursements not covered by bills passed for payment at treasuries. A monthly schedule of cheques paid for Public Works Department should be prepared in Form No. TY-21.

- Rule 160 Executive Engineers/DDOs of the works department, who are authorized to draw cheques in accordance with the departmental regulation, may draw cheques on specified bank(s) within the ceiling of expenditure as intimated in the form of letter of credit by the concerned Chief Engineer/Head of the Department. Funds so obtained by them for works expenditure is covered by a bill and the Accountant of the division (Divisional Accountant/Divisional Accounts Officer) examines the charges before drawal. The relevant bill is not required to be presented to the treasury along with the LOC cheque. The cheques are presented at the bank and the bank will pay within the limit of letter of credit issued to it by the Chief Engineer or the Head of the Department. The letter of credit issued usually lapses at the close of the financial year in which it is issued and a cheque drawn before the end of the year but paid on a subsequent date shall be taken against the letter of credit of the year in which it was drawn.
- Rule 161 Pass Book
The amount of each cheque paid must also be recorded in the pass book which shall remain with and written up by the Divisional Officer and be sent by him periodically to the Treasury Officer who will record therein a certificate of correctness of the entries or otherwise after verification from the scroll received from the bank.
- Rule 162 Monthly Settlement / Certificate of Total Issues & Certificate of Total Receipts
The divisional officer should arrange to have a monthly settlement very early in the month with the treasury officer, i.e., he should have the pass book written up in respect of cheques encashed during the previous month, and get issued a consolidated receipt for the whole of the remittance deposited by him and his subordinates during that month.

On receipt of pass book containing the details provided by the Divisional Officer regarding the cheques issued as well as the remittances made in the Treasury linked bank, the treasury officer shall verify the amount of each paid cheque and each remittance received from the concerned division as per the scroll received from the treasury linked bank. The Treasury Officer shall in lieu of authentication of the entries made in the pass book furnish certificates to the concerned Divisional Officer in the following form:

Certificate of Total Issues

“I do hereby certify that the total issues made from this treasury on cheques drawn against the account of the Divisional-in-charge ofDivision, during the(month/year) amounted to Rs.....(in words).....”.

Treasury Officer,
District Treasury,.....

Certificate of Total Receipts

“Received from the Officer in charge of Executive Engineer,
.....Division, the sum of Rs. (Rupees.....)
only for credit to Public Works Department for the month of”

Treasury Officer
District Treasury,.....

Rule 163 Miscellaneous Payment

Miscellaneous payments made at the treasury on behalf of the Public Works Department and payments made by land acquisition officers, not being special officers, on account of compensation for lands acquired for that department, should be debited direct in the cash book, the name of the division or office concerned being specified in each case.

Rule 164 Each works division shall furnish the details of cheques for each month, issued by the divisional engineer concerned with the necessary certificate to the treasury. The said copy shall be verified by the treasury officer and the verified copy may be treated by the divisional engineer as the Certificate of Treasury Issues for the purpose of divisional accounts and submission to the Accountant General.

Rule 165 Each divisional officer shall verify the cheque books issued to him by obtaining statement from treasury officer giving the number and dates of all public works cheque books issued on requisitions received from him and from each of his sub divisional officers.

Rule 166 Central Departments

The treasury officer shall follow the such rules relating to Railway Department, Defence Department, Posts and Telegraph Department and other Central Departments as are for the time being in force in dealing with the transactions of such departments subject to any general or special orders issued by the Government. The procedure in regard to drawal of funds and receipts on their behalf as well as accounting for such transactions in treasury accounts, as envisaged in Accounting rules for Treasuries, 1992 and Government Accounting Rules, 1990 respectively shall be followed.#

These rules have been made by the President in exercise of powers under sub section (2) of Section 22 of the Comptroller and Auditor Generals (Duties, Powers and conditions of Service) Act, 1971 and Article 150 of the Constitution respectively.

Chapter VII - Pension Payments

Rule 167 Place of payment

Under Rule 24 of Treasury Rules, pension payable in India may be paid in any district of the State.

Rule 168 All pensioners after first payment of pension shall draw their pensions from Public Sector Bank as per the scheme notified by the Government of Rajasthan. The Scheme is governed by the guidelines given in Appendix VI of Rajasthan Civil Services (Pension) Rules, 1996, as amended from time to time. These guidelines are appended to these rules as Appendix-1.

Rule 169 The pensioner shall open a bank account in his/her own name as per the guidelines of the scheme specified in an application forwarded to treasury officer specifying the payment through nominated/public sector bank. The pensioner can open joint account in the name of his/her spouse in case pensioner is eligible for family pension as per the rules.

Rule 170 Transfer of payment to another State :

(a) The Director, Pension and Pensioner's Welfare, Rajasthan may, on an application through the Treasury Officer concerned, received from a pensioner drawing pension in Rajasthan and who is desirous of drawing pension at a Treasury in another State, permit transfer of payment at that Treasury in another State.

(b) The Treasury Officer while forwarding the request for transfer shall enclose therewith both halves of Pension Payment Order recording thereon the last payment made up to that date alongside two slips containing specimen signature or thumb impression, as the case may be, of the pensioner.

(c) The Director, Pension and Pensioners' Welfare Department will then either issue a new Payment Order or enface the payment order for payment at the new Treasury and move the Accountant General of the State concerned to do so through the Accountant General, Rajasthan.

Rule 171 Transfer of payment from one Treasury to another or to a Sub Treasury under the Treasury

(1) A Treasury Officer may authorise payment at any of the Sub Treasuries

subordinate to his Treasury of a pension payable under proper authority at his headquarter, and may transfer the payment of a pension from such Sub Treasury at his Treasury or from one Sub Treasury at another under his charge.

(2) A Treasury Officer, on receipt of an application from the pensioner drawing pension at his Treasury or Sub Treasury under him, may permit transfer of the payment at another Treasury in any District in Rajasthan under intimation to the Director, Pension and Pensioners' Welfare Department and the pensioner concerned.

Rule 172 Pension Payment Order

(1) Payment of pensions are made only upon Pension Payment Orders issued by the Director of Pension and Pensioners' Welfare Department.

(2) Payment of old age pension, Widow pension and any other pension other than those described in clause (1) shall be made on the basis of sanction or pension payment orders issued by the Competent Authority.

Rule 173 The Treasury Officer's halves of P.P.O. shall be sent to bank responsible for making payment of pension, the copy of which shall remain in the file of the Treasury Officer. Separate file shall be maintained for each class of pensions, such as service pension, political, assignments and compensations etc.

Rule 174 On receipt of a Pension Payment Order at an office of disbursement, the pensioner's portion shall be made over to the pensioner after proper identification, when he appears to receive his pension for the first time. The specimen signature or the thumb impression, as the case may be, of the pensioner shall be taken, where necessary, in the space provided for the purpose in the Disburser's portion of the Pension Payment Order.

Note: In case where pension is drawn through authorised agent who has indemnified Government against over payments, personal appearance of the pensioner is not necessary even on the first occasion.

Rule 175 If the Pension Payment Order received from the Director, Pension's office relates to a pensioner in whose favour provisional pension payment order was issued, special care shall be taken to return both halves of the provisional

pension payment order duly cancelled to the Director, Pension and Pensioners' Welfare office, recording thereon the date of the first payment of the pension finally approved and the amount paid.

Rule 176 A person drawing the pension for first time shall be physically verified by the Treasury Officer. At the time of verification, following shall be checked:

(i) All the proofs of his personal identity with respect to details mentioned in the PPO. For e.g. Name, Address, Photo etc.

(ii) His signature shall be compared with the signature pasted on the Original Pension Payment Order.

(iii) Pensioner at the first time of physical verification should provide the copy of the order by which the sanction was communicated to him.

(iv) 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.

(v) The record of identification of pensioners shall be maintained in the prescribed register appended in form no. TY-22.

(vi) 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 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.

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.

Rule 177 On receipt of commutation authority from the Director, Pension and Pensioners' Welfare Department, Treasury Officer shall update the P.P.O. with the reduced pension along with the order no. of the authority.

Rule 178 In case of revision of pension under an official order or suomoto action by the Government so as to implement the orders of the pay commission, pensioner need not be physically presented at the treasury concerned. The Treasury Officer shall ensure that intimation with the revised PPO is sent by the treasury to the bank with the copy to the pensioner of the same.

Rule 179 (1) In issuing a Pension Payment Order, the Director, Pension and Pensioners' Welfare Department will -

(i) attach to the Order a copy of the descriptive roll, including specimen signature of the pensioner duly attested by a gazetted officer, if he can sign his name or if he cannot do so, his thumb and finger impression of the left hand duly attested by a gazetted officer; and

(ii) paste a certified copy of the passport size joint photograph with his wife or husband duly attested by the Head of Office on the disburser's portion of the Pension Payment Order. When he is unmarried, widower or widow, photograph of the pensioner only be furnished. This requirement will not apply to exemptions granted by the Government as provided in the Rajasthan Civil Service (Pension) Rules or orders issued from time to time.

(iii) Details of Bank account for pension payment.

(2) In case of sanction of pension to freedom fighters, the Pension Payment Order will be issued by the Director, Pension, without waiting for identification documents. The identification documents, namely, specimen signatures of the pensioner, if he can sign his name, otherwise his thumb and finger impression of the left hand and a certified copy of the pensioner's photograph in passport size, duly attested by the Collector or any other subordinate Revenue Officer in the District, not below the rank of Assistant Collector, shall be submitted to the Treasury Officer. It shall be the duty of the Treasury Officer to identify the pensioner with reference to these documents, before making the payment.

Rule 180 Register of Pension Payment Orders :

a) The disbursing officer (Treasury Officer/Bank) shall keep a register of the Pension Payment Orders issued on his office in Form No. TY-23 (Pension Check Register of Pensioners) annexed to these rules. However, the existing Register of Pension Payment Orders may be continued to be maintained till Pension Check Register is fully updated. This register shall be extracted from the system, which will serve as an index to the files referred to in the above Rule. After seeing that a new order is correctly entered in the system, the disbursing officer shall put his initials in the column of "Name of Pensioner" in the Pension Payment Order.

When both halves of the order are returned on account of death of pensioner or on application for transfer or otherwise which causes its removal permanently from the list of pensioners under his payment, the date and cause of return shall be entered under the disbursing officer's initials. The necessary entries shall also be passed on to the system.

(b) On the receipt of an intimation about the death of a pensioner, prompt action shall be taken to record the fact in the PPO Register and on the disburser's portion of the Pension Payment Order by the Disbursing Officer.

Rule 181 Renewal of Pension Payment Orders

(a) Treasury Officers are authorised to renew pensioner's half of Pension Payment Orders, without reference to the Director Pension, Rajasthan-

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;

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.

(b) Renewal of disburser's half of pension payment order shall be done by Director, Pension and Pensioners' Welfare, Government of Rajasthan.

Rule 182 Verification of pension payment scroll

On receipt of the copy of the scroll of pension payment made by the Bank and the required certificates, the Treasury Officer will check the correctness of the payments made by the Bank with reference to the records maintained by him in Pension Check Register and thereafter, incorporate the transaction in his accounts to be submitted to the Accountant General along with the original copy of the pension payment scroll and related documents. The duplicate copy of the scroll will be retained by the Treasury.

Rule 183 Lapses and Forfeiture:

When ceases to be payable –

(1) If a pension payable in India remains undrawn for more than one year, as intimated by the bank, the pension ceases to be payable.

(2) If the pensioner afterwards appears, the Treasury Officer may commence his payment.

(3) The arrears of pension may be paid by the Disbursing Officer:-

(a) if the pension in arrears is to be paid for the first time; or

(b) if the pension in arrears is to be paid not for the first time and the amount of arrears does not exceed Rs. 2,00,000/- or an amount equivalent to six month's pension, whichever is higher;

(4) If the amount of arrear of pension exceeds Rs. 2,00,000/- and is not more than Rs. 5,00,000/-, it shall be paid with the prior sanction of the Joint Director, Pension and Pensioners' Welfare Department, Regional Office concerned;

(5) If the amount of arrear of pension exceeds Rs. 5,00,000/-, it shall be paid with the prior sanction of the Director, Pension and Pensioners' Welfare Department, Rajasthan.

Rule 184 Payment of arrears of pension of deceased pensioner without production of usual legal authority

(1) The arrears of pension of a deceased pensioner may be paid to the heirs of the deceased, without the production of the usual legal authority to the extent of an amount equivalent to 12 months' pension or Rs. 2,00,000/-, whichever is higher, under the orders of

the Treasury Officer/Pension Payment Officer after such enquiry into the rights and title of the claimant as may be deemed sufficient.

(2) If the amount of arrears of pension exceeds the amount equivalent to 12 months' pension or Rs. 200000/-, whichever is higher, and is not more than Rs. 5,00,000/-, it shall be paid under the orders of the Joint Director, Pension and Pensioners' Welfare Department Regional Office concerned.

(3) If the amount of arrears of pension exceeds Rs. 5,00,000/-, it shall be paid under the orders of the Director, Pension, Pensioners' Welfare Department, Rajasthan, on execution of an indemnity bond, with such sureties as he may require, if he is satisfied of the right and the title of the claimant. In any case of doubt, payment should be made only to the person producing legal authority, such as Succession Certificate, Will and Probate, for which Register will be maintained in his office in Form No. TY-24. However, after receiving the original documents, he shall make their entries in this register and return the original copies to the legal heirs, retaining only attested copies for his record.

(4) After payment of the arrears of pension, the pension Payment Order should be returned to the Director, Pension and Pensioners' Welfare Department, Rajasthan, with a report of the date of death of the pensioner, in case no family pension has been authorised in the Pension Payment Order.

Rule 185 Payment of difference of pension to the missing pensioner on his reappearance

If a missing pensioner reappears at any time after grant of family pension as per proviso to Rule 61 of Rajasthan Civil Services(Pension)Rules, he shall be allowed the difference, if any, between the amount of service pension and the amount of family pension already sanctioned by the Director, Pension.

Rule 186 Payment of arrears of pension of "unheard of" pensioner

The arrears of pension for the period of non drawal of service pension by the pensioner who had disappeared, to the date of start of family pension under proviso to Rule 61 of RCS (Pension) Rules, shall be paid on completion of one year of drawal of family pension, if the pensioner has not reappeared during this period. The arrears would be given at the rate of family pension specified in Rule 62 of RCS (Pension) Rules but not exceeding the rate of service pension. The authority of the Treasury Officer to make this payment will be limited to the provisions applicable for pension payment to family pensioner.

Rule 187 Payment of arrears of family pension under second proviso to Rule 61 of RCS (Pension) Rules in case of a missing Government servant

After one year of drawal of family pension under second

proviso to rule 61 of RCS (Pension) Rules, in case of a missing Government Servant, the family shall be paid arrears of family pension at rates already sanctioned, from the date of missing of the Government Servant to the date of start of family pension, provided the Government Servant has not reappeared during this period. If the amount of the arrears exceeds the limit of Rs. 200000/- or an amount equivalent to twelve months' pension, the authority of the Director, Pension would be necessary.

Certificate of non-employment:

Rule 188

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.

Audit of pension payment made by Public Sector Bank

Rule 189

The accounts, records and registers maintained by bank making pension payments on behalf of Government shall be open to Audit by the Treasury/Sub-Treasury Officer and also by the Accountant General or his nominee.

Rule 190

Death cum Retirement Gratuities (DCRG)

(1) DCRG will be paid by the Treasury Officer on an authority received from the Director, pension, to whom the sanction is communicated by the sanctioning authority or by another audit officer. The payment can be claimed on letter of authority issued by the Director, Pension and no separate bill is necessary. The payee should also be required to produce the copy of the order by which the sanction to the gratuity was communicated to him and the Treasury Officer should record the fact of the payment having been made on the copy of the order so produced.

(2) While making payment of gratuity to a pensioner, Treasury Officer shall effect recovery, if any, from the gross amount of gratuity and classify the amount so deducted under proper head.

(3) In exceptional cases, the recipient of gratuity who opts payment of pension through a Public Sector Bank, if he himself does not present personally should submit the sanction communicated to him by the Director, Pension, for payment of gratuity after affixing revenue stamp duly signed endorsing thereon 'Payment Received' and indicating the branch of Bank and Account Number, through the person authorised by him to the Treasury Officer. The Treasury Officer shall then compare the signature of the recipient from the record available with him and satisfy himself about the correctness of the same and after recording the following orders on the original authority and request the bank to ensure compliance of the Scheme, hand over to the person who has presented it, retaining copy of the recipient's authority letter in his office record:-

“Deposit the payment of gratuity amounting to Rs..... (in words Rupees.....) in the Account No. of..... (Bank) in favour of Shri.....

“Treasury Officer”

(4) A gratuity payment order shall remain in force for one year only and no such order shall be retained by a Treasury Officer, if payment has not been made on it within a year of its issue.

Payment of Social Pension

Rule 191

The payment of Social Pension, such as old age/disabled/widow pension may be made directly by credit to the beneficiary's bank/Post Office Account as per the rules in this regard and subject to the instructions being issued by the Government from time to time for this purpose.

Reimbursement of Pension:

Rule 192

(1) As payment of pension to the pensioners of All India Services, Freedom Fighters, High Court Judges and other Central (Civil) pensioners is the liability of the Central Government, expenditure on such pension should be directly debited to Major Head – 8658 – Suspense Account – 101, PAO – Central Pension Accounting Office. Reimbursement of disbursement of pensions made to the above categories of pensioners is to be sought from PAO- Central Pension Accounting Office by cash settlement through the Accountant General, Rajasthan. While rendering first list of payment and Monthly Account to the Accountant General, Rajasthan, a single schedule for the above categories of pensioners, is to be prepared in Form No. TY-55. However, Controller of Defence Account and Zonal Railway wise separate schedules for pension payment are to be prepared by debiting the expenditure to Major Head 8658 – 102 (05) & (04) respectively.

(2) Union Territory wise separate schedule for payment of pension is to be prepared by debiting Major Head - 8658-101 for seeking reimbursement through the Accountant General, Rajasthan by cash settlement with the Accountant General/Director of Accounts/ Director of Accounts & Treasuries of the respective Union Territory.

(3) State wise schedule for pension payments made to the pensioner of the respective State is to be prepared in Form No. TY-55 by debiting the expenditure to Major Head 8793 – Inter State Suspense 00-101-00-00-ISR for seeking reimbursement through the Accountant General, Rajasthan by issue of debit advice to Central Accounts Section of RBI, Nagpur against the State concerned.

(4) While sending a copy of Monthly Account to Director, Treasury & Accounts, Rajasthan, each Treasury Officer shall furnish a summary sheet of pension payment made for the purpose of follow up of reimbursements through the Accountant General, Rajasthan, in the following format:

Major Head	Sub Major Head	Minor Head	Group Head	Code given by AG, Raj.	Central Govt./ UT/Defence/ Rly./State	Name of office reimbursing exp.
1	2	3	4	5	6	7

Chapter VIII : General outlines of the system of Accounts:

Rule 193

1. The Reserve Bank of India maintains accounts balance of the Central Government, States (except Sikkim) in its books in the Central Accounts Section at Nagpur, which is responsible for keeping complete accounts of receipts and payments, including Inter-Governmental adjustments and adjustments inter-se of Defence, Railways and Post and Telecommunication and acts as a general clearing house for the adjustment of all transactions between different state Governments and such transactions between the Central Government and State Government as specified by the Central Government.

2. Although the RBI maintains individual accounts of departmentalized Ministries (including transactions of Union Territory of Delhi and Andman and Nicobar Islands whose accounts have been separated), Railways, Post, Telecommunication and Defence department, Union Territory's administrations, the closing balance of Central Government as a whole comprises of the following:

- (i) Central Govt. accounts balance in respect of Union Administrations dealt with by the Accountant General and of all Union Territory Government with legislature
- (ii) Railway fund balance
- (iii) Postal accounts balance
- (iv) Telecommunication accounts balance
- (v) Defence Accounts balance
- (vi) Departmentalized Ministries accounts balance including transactions of Union Territories of Delhi and Andman and Nicobar Islands whose accounts have been separated from audit.

3. Account balance of the State Government with the Reserve Bank of India:

The operation of each State Government is confined to the offices, branches of the Reserve Bank of India and those of agency bank in the area of a particular State. However, the receipt and payment of moneys on behalf of a State outside its jurisdiction is ordinarily arranged through the Accountant General of the State in which the transactions take place.

4. All transactions relating to the Central Government, Union Territories and other States occurring in the area of a State are initially debited or credited to the accounts of the State in which such transactions occur. However, later on, such transactions are settled by the Accountant General through cash settlement with the concerned Pay and Accounts Officer in case of the Central Government & the Union Territories having Pay & Accounts Officers and by exchange of cheques and demand drafts with the Accountant General of the Union Territories having no separate Pay & Accounts Officers; and in case of other States, through inter-state suspense by raising debit against or giving credit to the State concerned in its account with the Reserve Bank of India Central Account Section at Nagpur.

5. State transactions in Central Treasuries:

The Union Territories, whose accounts have not been separated from audit and are still compiled by the Controller Auditor General of India continue to have central treasuries. Transactions on behalf of State Government arising in these treasuries, though adjustable against the cash balance of a State, are initially taken in the Central Government's account and are settled in cash by exchange of Cheques and Demand Drafts by the Accountant General of State and that of the Union Territory.

6. Receipts and Disbursements of the Central Government & State Government in the United Kingdom:

- (1) Except as expressly provided in these rules, the procedure in respect of the receipt and safe-custody of moneys received in the United Kingdom on account of the revenues of the Government, the payment of such moneys into the Government Account, withdrawal of moneys from the Government Account for disbursements in the United Kingdom and any moneys connected with or ancillary to the matters aforesaid shall be such as may be prescribed by the Government after consultation with the Comptroller and Auditor General.
- (2) Until other provision is made by the State Government in this behalf, moneys received in the United Kingdom on account of the State, may be paid into, and funds required for disbursements of or on behalf of the State in that country may be withdrawn from the Public Account of India in accordance with such procedure as may be prescribed under sub-rule (1). These transactions shall be adjusted in India at the earliest opportunity against the balance of the State Government according to such directions as may be given in this behalf by the Comptroller and Auditor-General with the approval of the President.

7. Transactions of other Governments arising in a State Treasury:

- (1) **Central (Civil) Transactions arising in Treasuries** – After departmentalization of Central Government Accounts relating to Civil Transactions, only some receipt and payment transactions relating to Central Government, viz. receipts and payments of security deposits pertaining to Lok Sabha and payment of Civil Pensions, including pensions to Freedom Fighters take place at State Treasuries. Such transactions shall be accounted for by the Treasury under the head 101“ PAO – Suspense – Items adjustable by PAO Ministry/Department of” below the Major Head “8658 – Suspense Accounts” for necessary cash settlement by the State Accountant General with the concerned Pay and Accounts Office. However, repayment of Central Loans & payment of interest thereon by the State Govts. Are settled through the Central Accounts Section of the RBI, Nagpur.

Note – In respect of Central (Civil) Pensions, including Pensions to All India Services, High Court Judges and Freedom Fighters, the debits will be raised against the PAO in the Central Pension Accounting Office.

(2) Transactions relating to the Union Territories, whose accounts have been separated:

Transactions of such Union Territories occurring at a State treasury are to be booked under the head "PAO- Suspense-Items adjustable by PAO Union Territory of" below the Major Head "8658 – Suspense Accounts" for necessary cash settlement by the State Accountant General with the Pay and Accounts Officer of the particular Union Territory.

(3) Transactions of State Government arising in Union Territory whose accounts have not been separated:-

Transactions on behalf of State Government originating in a Union Territory Treasury shall be classified in Treasury Accounts under the Head "8658 – Suspense Account- Suspense (Civil) Account of Accountant General" and settled in cash by exchange of cheques/ Demand Drafts. Likewise, transactions relating to Union Territory at a State Treasury shall be classified in the Treasury Accounts under this head and be settled in cash with the Accountant-General of Union Territory by the Accountant General of the State.

(4) Transactions of other State Government:-

Transactions relating to other State Government taking place at a Treasury shall be classified under the remittance head "8793 – Inter-State Suspense Account – Government of". Though such transactions, initially taken against the balance of a State where they originate, are eventually adjusted against the balance of another State through the "Inter-State Suspense Account" The Accountant General of the originating State issues advices to Central Accounts Section of RBI at Nagpur for raising debit against or giving credit to the respective State.

(5) Transactions on behalf of Railways, Postal and Defence Departments originating in State Treasuries –

Only Pension payments relating to Railways, Postal and Defence Departments are allowed on Treasuries. Such transactions are classified under the Major Head "8658 – Suspense Accounts – 102 – Suspense Account (Civil)" and sub-head (04), (06), (05) Account with Railways/ Postal/ Defence respectively, as the case may be and entered in the List of Payment in the Central section of Treasury Accounts, in lump-sum for each Railway, each Postal circle and each Controller of Defence Accounts offices.

Chapter IX : Treasury Accounts

Rule 194

(1) The following rules are for the guidance of Treasury Officers and Sub- Treasury Officers in closing the accounts of the treasury /sub-treasury and their rendition to Accountant General. In applying these rules, Treasury Officer shall ensure that Banks are rendering the requisite accounts and reports which are required for closing the accounts as per the agreement between Bank and Government of Rajasthan. Nothing in these rules shall impede the overall provisions contained in the Accounting Rules for Treasuries, 1992, issued by the Government of India.

(2) Subject to the specific provisions contained in the rules for closing the accounts for the day and month, the Treasury Officer is responsible to ensure that –

- (a) the accounts are correct in all respects;
- (b) the record of receipts and payments are so clear, explicit and self-contained as to be producible, if necessary, as satisfactory and convincing evidence of facts.
- (c) the daily accounts of receipts and payments, Bank Receipt Scroll, Bank Payment Scroll in Form No. Ty-25 & Ty-26, together with connected challans and paid cheques, shall be rendered by the concerned unit of the agency bank to the treasury as per the procedure envisaged in these rules.

¹[(i) The daily account of payment from RBI e-kuber, RBI will provide Account Statement (Debit notification and return notification).]

(d) the daily accounts rendered by the bank containing receipts and payments is classified in such manner, so that their arrangement may fit in with the forms prescribed for accounts kept at treasury.

(e) the daily account with scroll of daily receipts and payments along with supporting challans and paid cheques/**electronic data in case of e-payment** is secured properly when sent by the bank to the Treasury Officer,

(f) The Treasury Officer will accept the daily account from the Bank through an alternate pass book of receipts and payments to be daily forwarded to and returned by the Treasury Officer in the following format:

Date	Total Receipts for the day	Total Payments For the day	Initials of the Manager/Agent of The Bank	Initials of the Treasury Officer
1	2	3	4	5

This pass book will be written up and forwarded with the Daily Accounts to the Treasury. The entries being certified by the initials of the Manager or agent in the 4th column. The Treasury Officer, after checking the receipts and disbursement of the Daily Account and tallying their totals with the figures entered in the Pass Book, put initials in the 5th column in token of his verification and then return the Pass Book to the Manager or Agent on the same day or the day following the day of its receipt in the Treasury. Before putting his initials in the 5th column of the Pass Book, the Treasury Officer shall have the Daily Account along with the challans and vouchers checked by the Accountant or the Junior Accountant after getting it

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1. Inserted by Circular No.01/2020 dated 7.8.2020.

compared with the computer generated daily challan check list and voucher check list in Form no. TY -27 and TY-28 respectively. **e-Scroll also will be submitted by Bank to Treasury/Sub-Treasury.**

In case of any difference in the treasury RBD figure with the bank scroll, if the mistake is on the part of the bank, the Treasury Officer shall immediately bring it to the notice of the link agency bank branch by issuing a 'Memorandum of Error' and arrange to rectify the mistake through bank. Similarly, on receipt of debit advice along with pension payment scrolls received from the link branches of the Public Sector Banks through the Agency Branch of SBI/SBB&J at district head-quarters, Treasury Officer will get it checked by the Accountant/ Junior Accountant on the same day or the day following the day of its receipt in treasury. If it is found that excess amount has been reimbursed to the link branch of the pension paying bank, Treasury Officer will immediately bring it to the notice of the Manager of SBI/SBB&J at district headquarters who shall at once credit the amount to the State Government Account by issuing an error scroll and recover the same from the bank concerned.

(g) In case of any undue delay in receipt of daily account from the Bank, the fact is immediately brought to the notice of the Director of Treasuries and Accounts.

(h) The Head-wise Challanwise schedule of Receipts and Head-wise voucher-wise schedule of Payments shall be properly secured and bounded in the form of "Register of Receipts" and "Register of Expenditure" appended in form Nos. TY-29 & TY-30 respectively.

(i) After meeting up all the differences in the RBD figure, cash book is prepared in prescribed form no. TY-31 and signed by the Treasury Officer.

The above procedure of receipt of daily account, pass book and checking their accuracy shall mutatis mutandis be applicable to banking sub-treasury.

(j) The net difference between the total receipts and the total payments as shown in the Bank's Daily statement should be posted in the Register of Deposits with RBI in (Form no. TY-32). The figures posted in this Register must be tallied with those of the Daily Account and the Pass Book forwarded by the Bank.

Rule 195

Classification of transactions in Treasury accounts

(1) Save as provided hereafter, each item of receipt and payment occurring at Treasury shall be broadly classified in treasury accounts –

(a) with reference to the Government to which the transaction appertains, namely, Central, Union Territory or State Government concerned as mentioned in chapter VIII;

(b) with reference to the department or such head of receipts and expenditure as may be required by the Accountant General.

(c) Any transaction which cannot be allocated directly to any particular department or to any of the prescribed heads of classification shall be entered in the accounts under the head of account "8658 Suspense Accounts - Suspense Accounts (Civil) Unclassified Suspense". Necessary adjustment of debit and credit booked to this head will be cleared by the Accountant General.

¹[(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.]

Rule 196 Transactions with Departments which draw money by cheques

Transactions with or on behalf of the departments which draw money from the treasury by cheques shall be entered in the treasury account in lump without details of receipts or payments as the case may be.

Rule 197 Treasury Returns

All treasury returns, with the exception of those for which the Bank is instructed to furnish in this Chapter or under express orders of the Government, should be prepared in the treasury and not in the Bank.

Rule 198 Advices and Certificates

The advices of receipts or payments which, according to any rule, have to be sent to **Government Offices** or departments, and consolidated receipts or certificates of receipts or payments required by any rule to be given to any Government Offices or departments should be prepared in the treasury and not in the Bank, as the point to be advised or certified is not that the money has been received or paid at the Bank, but that the receipts or payments have been entered into the Treasury accounts.

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1. Added by Circular No.01/2020 dated 7.8.2020.

Rule 199

Directions for reconciliation of daily accounts received from the bank

After receiving the bank scroll (receipt & payment) along with the challans and paid cheques from the bank, the Accountant/ Auditor shall arrange to sort the challans and cheques according to the major Head of Account and verify those with the bank scroll to check whether they have received correct number of challans & cheques as per bank scroll. ¹[**Only Scroll/45-A will be received from Bank in case of e-payment.**] He shall also arrange to make necessary entry of challans and paid vouchers in the computer system. After entering all the entries in the computer, the Accountant/ Auditor shall arrange for verification of the correctness of the entry with reference to bank scroll and computer generated report. The daily subsidiary register generated from the computer shall be verified with reference to Payment head of accounts, name of the Drawing and Disbursing Officer, net amount, gross amount, by transfer deduction (Treasury). If any mistake is found the concerned dealing assistant shall immediately bring it to the notice of the ²[AAO-I/AAO-II] and arrange to rectify the mistake through computer by the Treasury Officer or the Additional Treasury Officer. The concerned assistant of the compilation section shall then sign the Schedule of Receipts (Form no. Ty 33) and Schedule of Payments (Form no. Ty 34), Cash Book in Form no. TY-31 and Book Transfer Register in Form No. 35 as "Checked & found correct".

Rule 200

The Treasury Officer shall ensure that paid cheques and other instruments of payments are prominently marked "Paid" by the bank so as to avoid claims being paid twice. Similarly, receipted challans shall be prominently marked "Received" by the bank before receipted challans and paid instruments are transmitted to treasury.

Rule 201

The Bank will, while making payments, in particular, see that:-

(i) the signatures on the pay order tally with the specimen signatures of the Treasury Officer/ Assistant Treasury Officer;

(ii) the signatures of the Drawing and Disbursing Officer also tally and verified with the specimen signatures;

(iii) the person receiving money is properly identified with the identity card in force issued to him, to the entire satisfaction of the Bank and his signatures tally with the signatures attested by the Drawing and Disbursing Officer; and

(iv) a separate authority letter has been obtained by the Bank for their record.

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1. Substituted by Circular No.01/2020 dated 7.8.2020 for - **Only Scroll will be received from Bank in case of e-payment.**
 2. Substituted by Circular No.01/2020 dated 7.8.2020 for - Accountant /Deputy Accountant.

Rule 202 No payment shall be made by the Bank except under the written pay order of the Treasury Officer.

Monthly Returns submitted by Bank

Rule 203 (1) The Bank shall send the monthly statements of receipts and disbursements prepared by the branches of the State Bank of India or its subsidiaries conducting Government business to the Treasury Officer and the Sub Treasury Officer.

(2) The Bank shall send such statements for transactions relating to State Government, including transactions of Central and other States in quadruplicate to the Treasury Officer or Sub Treasury Officer not later than 1st working day of the month succeeding the month to which they relate. A certified copy of the same with a certificate to the effect that it has been 'checked and found correct' shall be sent back by the treasury officer to the Bank, other two copies to the Accountant General within three days from the date of receipt of statements, and the fourth copy will be retained by him for his office purpose. Likewise, the Sub Treasury Officer will send the verified statement in triplicate to the Treasury Officer before 3rd of the succeeding month retaining one as his office copy (in case of March accounts by 8th of the succeeding month), one of which will be sent by the Treasury Officer to the Accountant General, other to the Bank serving the Sub Treasury and the third copy shall be retained as office copy.

(3) In the statements, if any correction is required to be made, it may be got corrected under the signature of the Bank authorities.

Closing for the day

Rule 204 (i) After the generation of Schedule of Receipts & Schedule of Payments (as per Rule No.199), Head wise total of the Summary Sheets under Payment Summary and Receipt Summary shall be again verified with reference to daily bank scroll entered in the system.

(ii) If all the figures agree then Summary Sheet shall be submitted to the Treasury Officer for final approval.

(iii) The Treasury Officer shall verify all the figures with reference to Head '8670 – Treasury Cheques' and 8675 – RBD' and the total of Receipt Summary and Payment Summary. He shall sign the summary sheet as a token of approval.

Rule 205 Incorporation of Sub Treasury Accounts

¹[The daily e-accounts of sub-treasuries are incorporated in the e-accounts of the treasuries appropriately so as to make the treasury accounts complete. The transactions appearing at a sub-treasury should be reported through the system to the District Treasury in Form No. Ty-36 with electronic Account Statements (RBI)/ e-bank scroll, e-check lists of e-challans (only PD/ME) & e-vouchers and e-account of sale of stamps and balance of stamps supported by e-challans (45-A) and e-vouchers. E-Account of Sub Treasury should be incorporated into the daily e-accounts of the District Treasury. All vouchers shall be digitally signed/ electronically signed by Treasury Officer/ Additional Treasury Officer/Sub Treasury Officer.]

Rule 206 It is the duty of the Treasury Officer to scrutinise and examine every item of receipt and payment shown in the sub treasury accounts submitted to him. He will point out, and watch against all irregularities in the same way as those at the treasury.

Note: If the Treasury Officer owing to the volume of sub treasury transactions finds it difficult to scrutinise each and every subtreasury voucher, he may at his discretion leave over the work to the Accountant, a percentage check being affected by him.

Rule 207 Daily closing of Accounts:

²[The difference between cash payments and cash receipts or vice versa, as reflected in the Daily e-Account Statements / e-scrolls of RBI and Bank, must tally with the figure referred in the head RBI Deposit in the e-Cash Book (Form No. TY-31) representing net drawing from or deposit with the RBI.]

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1. Substituted by Circular No. 1/2023 dated 26.9.2023 for - "The daily accounts of sub treasuries are incorporated in the accounts of the treasuries appropriately so as to make the treasury accounts complete. The transactions appearing at a sub treasury should be reported to the District Treasury in a daily sheet in Form No. Ty-36 with annexures of bank scroll, check lists of challans & vouchers and account of sale of stamps and balance of stamps supported by challans and vouchers. Sub Treasury account should be incorporated into the accounts of the District Treasury on the day of receipt or at the latest on the day following the day of receipt."
 2. Substituted by Circular No. 1/2023 dated 26.9.2023 for - "After the entries of cash and transfer items have been recorded and completed in the Subsidiary Registers for the day, the daily total of Subsidiary Registers should be carried into the appropriate Cash Book (Receipt/Payment). From the gross total of receipts and disbursements worked out in the Cash Book, the deductions given at the footnote of the Cash Book (Form No. TY-31) should be added and/ or deducted to arrive at the net totals of receipts and disbursements, which must tally with the Daily Account of the Bank. The difference between cash payments and cash receipts or vice versa, as reflected in the Daily Account of the Bank, must tally with the figure under the head RBI Deposit in the Cash Book representing net drawing from or Deposit with the RBI."

Closing for the Month

Rule 208

(1) With the single exception of March for which the accounts of the treasury must be kept open until receipt of daily sheet of every sub treasury for 31st March, the monthly accounts shall be closed without fail on the last day of each month. Every endeavor shall be made to close the March accounts at the earliest possible date and, in any case, not later than the 10th April.

(2) The accounts of every sub treasury shall be closed as on the last day of the calendar month, including therein all the transactions at the sub treasury during the month. The concerned Treasury shall incorporate the entire month's accounts of the Sub Treasury in its monthly accounts for the same month.

(3) Once date wise cash book is ready for the whole month, the List of Payment and Cash Account of all the heads of expenditure and receipts respectively in Form No. TY- 37 and TY-38 will be generated from the computer.

(4) The Treasury Officer shall check each entry in the Cash Account and List of Payments with the corresponding totals in the cash book and see that totals of all the subsidiary registers are correctly carried in to the cash book.

Note: If, at any time, the Treasury Officer is unable to compare all, at least he may compare some; notably, he should compare the entries in the plus and minus memorandum of deposits, stamps, RBD Register etc., with the entries in the account.

(5) The figures of 8670 – Summary of cheques issued from treasury and summary of paid treasury cheques shall be generated from computer.

(6) The Treasury Officer shall verify that all the above procedures have properly been followed with special attention to 8670- Treasury Cheques, 8675 – Reserve Bank Deposit and grand total of list of payment and cash account.

(7) The Treasury Officer shall also verify the daily monthly statement of the bank with reference to List of Payments and Cash Account. Any differences with the daily monthly statement shall forthwith be taken up with the bank authorities by issuing a "Memorandum of Error" and after rectification of the error, the verified daily monthly statement shall be signed by the Treasury Officer and shall be sent to the Accountant General along with the monthly accounts within the prescribed period.

Monthly Accounts & Returns

¹[Rule 209

(1) A complete list of treasury e-accounts and e-returns to be rendered on different prescribed dates to the Accountant General, and other authorities shall be kept at each treasury. The e-accounts and e-returns shall be written up in accordance with the directions in this behalf contained in the Accounting Rules for Treasuries, 1992.

(2) The first digitally signed/ electrically signed e-list of payments and receipts with connected e-vouchers and e-challans shall be sent to the Accountant General through the system on such dates as fixed by the Government in consultation with the Accountant General. Similarly, the digitally signed/ electrically signed e-list of payments and cash account with supporting e-schedules and the connected e-challans and e-vouchers shall be sent to the Accountant General through the system on specified dates. In case of e-challans, e-scrolls/ e-Account Statements (RBI) will be submitted to Accountant General, no physical challan shall be submitted.

(3) Treasury Officer should pay particular attention to the punctual submission of the digitally signed/ electrically signed e-accounts and returns. The Government will view with severe displeasure any avoidable delay on the part of the Collector or the Treasury Officer in dispatch of the prescribed e-accounts with complete e-schedules and e-vouchers, particularly those required by the Government and the Accountant General and Director, Treasuries and Accounts.

(4) Any mistake in the digitally signed/ electrically signed e-accounts submitted to AG shall be corrected through the Requisition for Correction of e-accounts in prescribed format appended in Form No. TY-65 through the system.]

1. Substituted by Circular No. 1/2023 dated 26-09-2023 for - "Rule 209. (1) A complete list of treasury accounts and returns to be rendered on different prescribed dates to the Accountant General, and other authorities shall be kept at each treasury. The accounts and returns shall be written up in accordance with the directions in this behalf contained in the Accounting Rules for Treasuries, 1992.

(2) The first list of payments and receipts with connected vouchers and challans shall be sent to the Accountant General on such dates as fixed by the Government in consultation with the Accountant General. Similarly, the list of payments and cash account with supporting schedules and the connected challans and vouchers shall be sent to the Accountant General on specified dates. **In case of online payment only scroll will be submitted to Accountant General, no physical challan shall be submitted.**

(3) Treasury Officer should pay particular attention to the punctual submission of the accounts and returns. The Government will view with severe displeasure any avoidable delay on the part of the Collector or the Treasury Officer in dispatch of the prescribed accounts and returns with complete schedules and vouchers, particularly those required by the Government and the Accountant General and Director, Treasuries and Accounts.

(4) Any mistake in the accounts submitted to AG shall be corrected through the Requisition for Correction of accounts in prescribed format appended in Form No. TY-65."

- ¹[Rule 210 e-Vouchers and e-challans/e-scrolls (receipts)/E- account Statement pertaining to the e-cash account or the e-list of payments shall be numbered consecutively through the system, in the order of payment till they are dispatched to the system of AG from IFMS. Before dispatch of the e-list of payments and e-Cash Account, the Treasury Officer shall, satisfy himself that all the e-schedules of receipts (without challan) and expenditure with the required e-vouchers are all attached. He may find it profitable at intervals during the month to take up a e-schedule and see that all its e-vouchers and e-challans etc. are present in proper order and as no payment can be made without a e-voucher, there can be no excuse for the absence of any e-voucher.]

Transactions of Central and State Government

- Rule 211 All the transactions pertaining to Central transfer should be properly segregated and summarized and sent to Accountant General in prescribed format.
- Rule 212 Whenever an adjustment involves transfer of amounts from the State to the Central or vice versa, the corresponding adjustment in the Central or State section, as the case may be, should be recorded in the concerned register of transfer transactions. Similarly, the transactions between State Government and Central Government, if any, should also be properly segregated and summarized and sent to Accountant General in prescribed format.

Cash Account and list of payments

- ²[Rule 213 The digitally signed/ e-signed e-Cash Account (Form No. TY- 38) and e-List of Payments (Form No. TY- 37) should be prepared in prescribed forms in which heads of receipts and payments should be printed in the order prescribed by the Accountant General. The e-Cash Account should show the total receipts collected, and the List of Payments, the total payments made during the month.]

1. Substituted by Circular No. 1/2023 dated 26.9.2023 for - "Rule 210. Vouchers along with the copy of challan / "E-statement scroll" pertaining to each schedule relating to the cash account or the list of payments shall be numbered consecutively in a separate monthly series and kept under lock and key in the order of payment till they are dispatched. Before dispatch of the list of payments and Cash Account, the Treasury Officer shall, satisfy himself that all the schedules of receipts (without challan and expenditure with the required vouchers are all attached. He may find it profitable at intervals during the month to take up a schedule and see that all its vouchers and challans etc. are present in proper order and as no payment can be made without a voucher, there can be no excuse for the absence of any voucher."

2. Substituted by Circular No. 1/2023 dated 26.9.2023 for - "Rule 213. The Cash Account and List of Payments should be prepared in prescribed forms in which heads of receipts and payments should be printed in the order prescribed by the Accountant General. The Cash Account should show the total receipts collected, and the List of Payments, the total payments made during the month. The formats for Cash Account and List of Payments are appended in Form No. 38 & 37 respectively."

¹[Rule 214 The entries from the e-Cash Book and Re-registers subsidiary thereto into the e-Cash Account, e-List of Payments and e-schedules pertaining to these documents should be made in accordance with the following directions :

(i) Those transactions which, under the instructions of the Accountant General, have to be recorded in full in any one of these documents should be entered/ system linked there in - on the date on which they appear in the e-Cash Book.

(ii) The lump-sum entries appearing in the e-Cash Account, e-List of payments and e-schedules pertaining to these documents should be made there in time to permit the completion of those returns and their e-submission to the Accountant General on the due dates.

(iii) The difference between the monthly totals of e- receipt and e-payment columns of the subsidiary e-Register of Reserve Bank Deposits should be carried into the appropriate e-Cash Account or the-List of Payments accordingly, as the difference represents net drawings from or net payments into the Reserve Bank of India during the month.]

Rule 215 (i) The Cash Account compiled by treasuries should be supported by a Closing Abstract in the prescribed format given in Form No. Ty 39 with the annexures as Payment Reconciliation Sheet, Receipt Reconciliation Sheet and date wise Monthly verified statement of Receipts and Payments. If, however, the Date wise Monthly verified statement is not received duly signed by Manager/agent of the bank branch, submission of Monthly Account to the accountant General should not be delayed. A summary of gross receipts, gross payments and Bank deposit for the month is given below:

Closing Abstract of the Cash Account

1. Total Gross Receipts	Total Gross Payments
2.1 Gross payments, 1st to 10th as per 1 st List of payments	
2.2 Gross payments, 11 th to 31 st as per 2 nd list of payments	
Total Payments -----	
3. Bank Deposit
Grand Total -----

1. Substituted by Circular No. 1/2023 dated 26.9.2023 for - "Rule 214. The entries from the Cash Book and Registers subsidiary thereto into the Cash Account, List of Payments and schedules pertaining to these documents should be made in accordance with the following directions :

(i) Those transactions which, under the instructions of the Accountant General, have to be recorded in full in any one of these documents should be entered therein-on the date on which they appear in the Cash Book.

(ii) The lump-sum entries appearing in the Cash Account, List of payments and schedules pertaining to these documents should be made therein in time to permit the completion of those returns and their submission to the Accountant General on the due dates.

(iii) The difference between the monthly totals of receipt and payment columns of the subsidiary Register of Reserve Bank Deposits should be carried into the appropriate Cash Account or the List of Payments accordingly, as the difference represents net drawings from or net payments into the Reserve Bank of India during the month."

(ii) As the cash business of all sub treasuries and district treasuries in Rajasthan is conducted by the bank, the following certificate is to be recorded with Cash Account:

“Certified that the net amount credited/debited under the head Deposits with Reserve Bank of the State agrees with the net disbursements/ receipts shown in the daily statements of State receipts and disbursements received from the bank during the month, the totals of which have been checked and agreed with the totals shown in the copy, received in this treasury, of the daily schedule rendered by the bank to its Head Office”.

(iii) In support of the above certificate, date-wise monthly statement of receipts and payments prepared by the bank branch conducting Government business of sub treasury as well as treasury signed by Manager Bank branch concerned and verified by Treasury/Sub Treasury Officer as mentioned in Rule 203, should preferably be enclosed with monthly account.

Supporting Schedules to Account submitted to A.G.

Rule 216

The form and number of the schedules may be determined by the Government in consultation with the Accountant General according to mutual requirement:-

(i) There should be separate schedules of the receipts and expenditure for each department and for each major head of account not relating to any particular department. All revenue receipts and service payments should appear in one or the other of these schedules. Receipts on account of departments for which descriptive major heads are not opened on the receipt side should be included in the schedule for the major head "0075- Miscellaneous General Services".

Note: Whereas separate schedule has been prescribed it should be prepared invariably, even if there be no transaction in the treasury accounts under the head concerned during the period in respect of which the schedule is prepared. In such cases the schedule should show the transactions as 'nil'.

(ii) Miscellaneous items of receipts and recoveries of service payments should be shown with full particulars in the receipt schedules of the department by, or at the instance of, which the money is presented at the treasury.

(iii) Advances of pay, traveling allowance, etc. to Government servants and recoveries of such advances should be included in the schedule of the department to which the Government servants belong.

(iv) The vouchers for refunds of revenue should be entered in a separate subsidiary schedule for each department, and the total of this schedule should be entered as a distinct item in the relevant schedule of payments. As an alternative to this procedure, refunds of revenue may be shown in a separate column in the payment schedule of the department or major head concerned.

(v) Each schedule of payments should be prepared in two parts, the first part relating to payments made from the 1st to the 10th of the month and the second part to those made during the rest of the month. The total of the first schedule of payment should be brought below, and added to the total of the second schedule of payments, so that the grand total in the latter may agree with the entry in the List of Payments.

¹[(vi) A separate credit/ debit lists with covering letter for GPF Major Head 8009, GIS Major Head 8011, Major Head 8658 - 00 - 112 - 00 - 00 Income Tax and Major Head 8011 - 00 - 106 - 03 - 01 New Contributory Pension Scheme shall be extracted and sent to Accountant General along with monthly accounts in the TY forms mentioned against each in Rule No. 220.]

Schedule of Deposit Transactions

²[Rule 217 For each class of deposit, a e-schedule of repayment of deposits shall be prepared and sent to the Accountant General along with the e-vouchers for repayment of deposits except security deposits relating to the election to Lok Sabha, for which separate register/Schedule is maintained and sent to the Accountant General. The proforma for extract register of deposits is appended in Form No. Ty-5.]

³[Rule 218 An "e-Extract Register of Receipts and Payments of Personal Deposits" should be prepared with the monthly totals of receipts and repayments on each e-personal ledger, the totals of the two columns. "Receipts of the month" and "Payments of the month" alone will be traceable in the e-Cash Account and the List of Payments. The proforma is appended in Form No. Ty-10.]

1. Substituted by Circular No. 1/2023 dated 26.9.2023 for - "(vi) A separate credit/ debit lists with covering letter for GPF Major Head 8009, GIS Major Head 8011, Major Head 8658-00-112-00-00 Income Tax and Major Head 8011-00-106-03-01 New Contributory Pension Scheme shall be extracted and sent to Accountant General along with monthly accounts in the TY forms mentioned against each in Rule No. 220."

2. Substituted by Circular No. 1/2023 dated 26.9.2023 for "Rules 217. For each class of deposit a schedule of repayment of deposits shall be prepared and sent to the Accountant General along with the vouchers for repayment of deposits except security deposits relating to the election to Lok Sabha, for which separate register/Schedule is maintained and sent to the Accountant General. The proforma for extract register of deposits is appended in Form No. Ty-5."

3. Substituted by Circular No. 1/2023 dated 26.9.2023 for "Rules 218. An "Extract Register of Receipts and Payments of Personal Deposits" should be written up from the Register of Personal Deposits. The returns should show only the monthly totals of receipts and repayments on each personal ledger, the totals of the two columns. "Receipts of the month" and "Payments of the month" alone will be traceable in the Cash Account and the List of Payments. The proforma is appended in form No. Ty-10."

Plus and Minus Memoranda

¹[Rule 219

e-Plus and minus memoranda should be prepared in prescribed form for the transactions on account of each class of deposits of each Local Fund and of each kind of stamps (non judicial, court fee etc.).]

Rule 220

The plus and minus memoranda in respect of stamps transactions should be accompanied by a certificate of actual count in the treasury and the sub-treasuries subordinate to it. The certificate should be given in such form and at such While dispatching 1st list of payments and rendering Monthly Account to the Accountant General, the following documents, in the forms mentioned against each, must be annexed to Cash Account and Lists of Payments:

S.n.	Relating to State Government	Form No.	S.n.	Relating to Central Govt./Civil, Railway, Postal & Defence Departments, Union Territories having separate accounts, Union Territories having no separate accounts & other State Governments	Form No.
	(A) Cash Account			(A) Cash Account	
S.1	Department-wise separate schedule of receipts	TY-33	C.1	Head-wise covering list of Income Tax	Ty-51
S.2	Schedule of receipts for Major head "0075 – Miscellaneous General Services- i.e. Departments having no specific major head.	TY-33	C.2	Major head-wise covering letter of Income Tax by BT (BH-8658-112-00-00)	Ty-50
S.3	Schedule of Forest remittances	Ty-18	C.3	Schedule of Receipts of Elections to Lok Sabha	Ty-60
S.4	Schedule of PWD Receipts	TY-20	C.4	Schedule of Lok Sabha Deposits	Ty-61 Part-I
			C.5	Schedule of subscription to Postal Life Insurance	Ty-62
				(B) List of Payments	
S.5	Covering List of New Contributory Pension Scheme by BT	Ty-53	C.6	Schedule of repayment of security deposits connected with elections to Lok Sabha	TY—61 Part-II
S.6	Covering List of New Contributory Pension Scheme by Cash	Ty-54	C.7	Schedule of pension payment to All India Services with bank scroll giving PPO No./ TS No. & Name of Pensioner	Ty-55
S.7	Covering Letter of New Contributory Pension Scheme	TY-52	C.8	Schedule of pension payment to High Court Judges	Ty-55
S.8	Covering List of GPF by BT	TY-41	C.9	Schedule of pension payment to Freedom Fighters	Ty-55
S.9	Covering List of GPF by Cash	Ty-42	C.10	Schedule of pension payment to Defence Pensioners CDA wise	TY-55

1. Substituted by Circular No. 1/2023 dated 26.9.2023 for - "Rule 219. Plus and minus memoranda should be prepared in prescribed form for the transactions on account of each class of deposits of each Local Fund and of each kind of stamps (non judicial, court fee etc.)."

S.10	Covering Letter of GPF	Ty-40	C.11	Schedule of pension payment to Railway Pensioners (Zonal Railway wise)	Ty-55
S.11	Covering List of State Insurance by BT	Ty-46		UTP&A - Union Territories having Pay & Accounts Office	
S.12	Covering List of State Insurance by Cash	Ty-47	1.	Schedule of pension payment to Pensioners of UT by name	Ty-55
S.13	Covering Letter of State Insurance	TY-45		UT AG – Union Territories whose accounts are compiled by the AG by name	
			1.	Schedule of pension payment to Pensioners of such Union Territory	Ty-55
	List of Payments			OS- Other States	
S.1	Department wise separate schedule of expenditure	Ty-34	1.	State wise schedule of pension payment to their pensioners	Ty-55
S.2	Schedule of Forest cheques paid	Ty-19			
S.3	Schedule of PWD cheques paid	Ty-21			
S.4	Schedule of pension payment to pensioners of State Govt.	Ty-55			
S.5	Covering Letter of Debit List of GPF	Ty-43			
S.6	Debit List of GPF	Ty-44			
S.7	Covering List of Debit List of State Insurance	TY-48			
S.8	Covering Letter of Debit List of State Insurance	Ty-49			
	Other Returns to be submitted with Monthly Account				
1.	Closing Abstract	Ty-39	1.	Plus Minus Memorandum of Lok Sabha Deposit	TY-5
2.	Extract Register of Receipts of Deposits	Ty-8			
3.	Extract Register for Repayment of Deposits	Ty-9			
4.	Extract register of Receipts & Payments of Personal Deposits with original paid cheques	TY-10			
5.	Plus Minus Memorandum of each class of deposits	TY-5			
6.	Plus Minus Memorandum of Personal Deposits	TY-6			
7.	Plus Minus Memorandum of Stamps	Ty-58			
8.	Statement of Lapsed Deposits (Civil, Criminal Court or Revenue)	Ty-7			

S- State of Rajasthan, c-Central Government, OS - Other States, UT - Union Territories.

²[Rule 221 Immediately after 31st March each year, an e-list of deposits or balances of that year which lapses under the rules of the Government should also be submitted to the Accountant General through the system.]

³[Rule 222 A copy of monthly e-account including e-cash account and e- list of payment shall also be sent by the Treasury Officer to the Director, Treasuries & Accounts through the system. He will also furnish such other information or data as is required by the Director, Treasuries & Accounts from time to time.]

RULES FOR MAINTENANCE OF ACCOUNTS OF LONG TERM ADVANCES

Rule 223 For deduction on account of repayment of principle and interest of all long term advances e.g. House Building Advance shall be governed as per the new scheme of Government of Rajasthan issued vide notification no. 8(2)/2004 dated 24.04.2004.

MAINTENANCE OF ACCOUNTS OF ADVANCE HAZARD FUND

Rule 224 The Treasury Officers are required to maintain accounts of Advance Hazard Fund as provided in the relevant rules and instructions issued by the Finance Department from time to time.

Rule 225 Maintenance of accounts and functions related to special schemes as ordered by the Government

The Treasury Officers shall maintain accounts of the ¹[Rajasthan Government Health Scheme Fund] and perform such other functions and duties as are laid down for them in respect of the Scheme from time to time.

1. Substituted by Circular No. 01/2021 dated 5.4.2021 for - "Rajasthan State Pensioners Medical Fund".
2. Substituted by Circular No. 01/2023 dated 26.9.2023 for - "Rule 221. Immediately after 31st March each year, a list of deposits or balances of that year which lapses under the rules of the Government should also be submitted to the Accountant General.
3. Substituted by Circular No. 01/2023 dated 26.9.2023 for - "Rule 222. A copy of monthly account including cash account and list of payment shall also be sent by the Treasury Officer to the Director, Treasuries & Accounts. He will also furnish such other information or data as is required by the Director, Treasuries & Accounts from time to time."

Chapter X – Stamps

Rule 226 (1) Unless in any case the Government orders otherwise, every treasury and sub treasury will be a depot and branch depot for the custody and sale of stamps of all descriptions. The Treasury Officer will be the Officer In-charge of the depot and the Sub Treasury Officer will be the Officer In-charge of branch depot. The rules contained in this Chapter apply in their entirety to the work relating to stamps, which are the property of Rajasthan Government.

(2) If and when treasuries and sub treasuries are required by the orders of the Government to handle any kind of stamps which are the property of the Central Government, rules for the supply and distribution of stamps as framed by the Government of India shall be followed.

Source of supply

Rule 227 Stock for each treasury depot will be supplied from the Central Stamp Depot under the control of the Inspector General of Registration and Stamps, Rajasthan, who will be responsible for regulating the supply of all kinds of stamps to various treasuries according to their requirements. Sub treasuries will obtain their requirements from the treasuries.

Every depot and branch depot i.e. treasury and sub treasury shall maintain a reserve stock of stamps not less than the probable consumption of four months.

Placing of indents

Rule 228 (1) In order to enable the Inspector General of Registration and Stamps to regulate supply periodically, the Treasury Officer should, after ascertaining the probable requirements of all subordinate sub treasuries for the whole year, send an annual forecast to him by the 30th November each year indicating requirements for the following year.

(2) All forecasts should show in separate columns for each denomination of stamps :-

(i) actual issues during each of the preceding three years;

(ii) average annual consumption;

- (iii) balance in hand on 1st April;
- (iv) estimated issues for the current financial year; and
- (v) forecast of stamps likely to be received during the ensuing year.

Rule 229 Except in emergent circumstances, indent for the replenishment of stock should be sent in six month as detailed below to the Inspector General of Registration and Stamps.

<u>Period covered by the indent</u>	<u>Latest date by which indent is to be submitted</u>
1 st April to 30 th September	5 th December
1 st October to 31 st March	5 th June

Rule 230 The indent should show in separate columns for all denominations of stamps –

- (i) the balance in the local depot on the first of the month in which the indent is due for submission;
- (ii) the quantity due against previous indents pending compliance by the Inspector General of Registration and Stamps;
- (iii) the quantity sold during the preceding quarter including issues to branch depots (sub treasuries);
- (iv) the quantity required for the next quarter; and
- (v) the quantity passed by the scrutinising officer.

The proforma for Indent is appended in form No. TY-56.

Rule 231 If the supply of stamps in any of the depots should run short before the receipt of supply of indent, an emergent indent may be placed with the Inspector General of Registration and Stamps and in the absence of any response from him, supplies may be obtained from the nearest depot which may be in a position to arrange the supply. A copy of such indent should also simultaneously be sent to the Inspector General of Registration and Stamps.

Receipts

Rule 232

(1) As soon as possible, after the arrival of supply of stamps from the Inspector General of Registration and Stamps or from any other local depot, the Officer in-charge of the depot i.e. Treasury Officer, shall personally examine the outward appearance of the packets or packages and satisfy himself that they bear no marks of tampering. He may then have the packets or packages opened in his presence and the contents of each packet or package counted either by himself or in his presence. The packets or packages should be opened one at a time.

Notes: (1) Stamps of value of Rs. 500 or more should be counted in the presence of the Officer-in-charge, package or packets containing stamps of less than Rs. 500 may be checked in his presence on a percentage basis say 10 per cent. The number of stamps in various packets or packages should, however, be counted in full by the clerk in charge of the stamps before they are kept in double lock.

(2) The inside wrappers (all complete) of packets of stamps bearing the initials of the officers through whose hands the packets passed before issue from the office of the Inspector General of Registration & Stamps should invariably be preserved till the whole contents of the packets had been examined and found correct. After the stamps have been confined after necessary scrutiny in the strong room, the consignor shall be exonerated from the liability in respect of any discrepancy noted subsequently.

(3) If any discrepancy or deficiency is found in the number of stamps supplied by the Inspector General of Registration & Stamps, a report should at once be made to him, with a copy to the Director, Treasuries and Accounts.

Rule 233

The Inspector General of Registration and Stamps shall invariably send an invoice in duplicate to every depot showing therein the denomination, the quantity, the face value of the stamps supplied. The original copy of the invoice should be retained by the treasury and the duplicate returned to the Inspector General of Registration and Stamps, with the acknowledgment of the

Officer in charge of the depot and not later than fifteen days after the receipt of the consignment of stamps. The acknowledgment on the duplicate copy will be in the following form :

"I certify that the stamps invoiced above have been duly checked and I have satisfied myself as to their correctness and I hereby acknowledge the receipt of the Stamps amounting to face value of Rs.....(Rs..... in words)."

Note: Similar procedure should be adopted by the Treasury Officers, (Officers in charge of the depots) while sending stamps to sub treasuries (branch depots).

Rule 234 If any of the stamps received are found unfit for issue due to faulty manufacture, they should be returned at once to the Inspector General of Registration and Stamps, who will arrange to replace them.

Custody

Rule 235 Immediately after the stamps received have been counted, they shall be placed in proper receptacles in the store under double lock in the presence of the officer incharge, arranged in parcels and packets containing the known quantities, the amount and value of each denomination being entered at the same time in a register maintained to show the receipt and issue to and from the store in the double lock. These entries should be checked by the Officer in charge at the time when the stamps are deposited and the correctness of the arithmetical calculation of additions to balance as well as of the values compared with quantities shall be verified and initialed by him at the time. The register shall then be placed with the stamps in the double lock receptacles and shall not be removed therefrom, nor shall any entries be allowed to be made therein except in the presence of the Officer-in-charge.

Note: In all cases where stamps registers have to be checked, the actual check of quantities against values is very important one; the correctness of the calculation of value must be tested in detail either by actual multiplication or by use of correctly prepared tables and this check should never be omitted. It is not necessary that a complete checking should be done by the officer himself.

It will be sufficient if the officer personally checks ten percent of the entries in each class of stamps leaving the remaining entries in each class to be checked by a subordinate under his supervision.

The prescribed format for stamps stock register is appended in Form No. 57. This shall be maintained for each type of stamp separately.

Sale of stamps

(a) Ex officio vendor

Rule 236

(1) The Cashier or any other such person as the Treasury Officer may direct, shall be the ex officio vendor of stamps at each depot. Except as provided in sub rule (2) below, sales to the public or to licensed vendors shall not be made direct from the stores under double lock, such sales being made by the ex officio vendor from the supply entrusted to him for this purpose, which will be kept by him under single lock, as prescribed in the rules given below:-

(i) The stock to be kept by the cashier in single lock should ordinarily be sufficient for the probable demand of one week. He shall enter this stock and all other transactions (receipts and issues) relating to this stock in a register of receipts into, and issues from single lock in the form as the double lock register.

(ii) Each and every transaction of sale shall not be entered in the single lock register separately and in detail. For this purpose, a subsidiary register shall be maintained by the ex officio vendor from which the totals of daily sales of each denomination of stamps shall be carried to the single lock register.

(2) Where the officer in charge of the branch depot i.e. sub-treasury has been appointed ex officio vendor, sales to the public or to the licensed vendors may be made direct from the double lock, and the register of receipts into and issues from single lock prescribed in sub clause (i) to sub rule (1) above, need not be maintained.

The format of Sale Register for Stamps (individual) is appended in Form No. 57.

(b) Licensed stamp vendor

Rule 237

The stamps shall be sold through the licensed vendors appointed by the Government at different places on

commission basis in accordance with the directions issued or rules framed by the Government.

The format for Sale Register for Stamps (Vendor) is appended in Form No. 57.

Rule 238 The discount payable to the licensed stamp vendors shall be as may be declared by the Government from time to time. At present, the discount is given at the rates given below :

The rate of discount per hundred for judicial and non judicial stamps is as follows:-

- | | |
|--------------------------|----|
| (i) Rs. 1.00 to 400.00 | 2% |
| (ii) Rs. 401.00 or above | 1% |

Rule 239 Licensed stamp vendors shall obtain stamps from ex officio vendors on payment and the amount in the challans for the value of stamps shall be verified by treasury Officer before issue of stamps.

Issues from double lock

Rule 240 Issues from double locks for sale may be made in the following cases :

- (i) Issues to the cashier or other person appointed as the ex officio vendor; and
- (ii) Issues to the public or licensed vendors made direct from double lock in case where officer in charge is himself the ex officio vendor.

Issues to and from single lock

Rule 241 (1) Issues to single lock will be made, if required. In that case, the indent will be prepared by the Cashier showing the balance of stock in hand, the quantity sold during the previous week, and the amount required. The treasury or sub Treasury Officer will check the indent and the single lock register and test the correctness of the arithmetical calculations made therein. If he approves the indent, he will issue the stamps from the double lock. He shall issue the stock with his own hands or shall count every sheet taken out and scrutinise the value before making it over to the cashier and put the indent number in the double lock register and take the signature of cashier on register. The copies of the indent shall be kept in separate file.

(2) When issuing the stock to single lock, the treasury and sub-Treasury Officer shall also see that the total stock in the hands of the cashier

together with the amount of cash in his charge, if any, does not exceed the amount of his security.

(3) At the time of issue, the treasury or sub treasury officer will check the entries in the double lock register and shall see that they correspond with those in the single lock register. This check is affected through the indent on the basis of which all stock is issued. Each entry in the double and single lock registers should be compared with the indent, so that the entries in the two registers may represent the issue of stamps correctly. Balances should also be checked. In examining the balances and other entries of receipts and issues, the actual check of quantities against values is very important. The correctness of calculations of the values must be tested in detail in the manner indicated in Rule 229. Having checked the register in this way and having satisfied himself of the correctness of the entries made therein, he should initial both the registers and return the double lock registers into the double lock store. The same procedure should ordinarily be followed when stamps are issued from double lock at any intermediate date, but when it is necessary to make issues more than once in one day, the prescribed checks need only be applied at each time of issue to the particular description of stamps given out from double lock.

Sale of Stamps

Rule 242

Sale will be entered daily by the ex officio vendor in his registers and the balance of each denomination struck at the end of the day. This register will also reflect the challan no. of the sale made by him. He shall pay daily into the treasury or sub treasury, the cash received by him for stamps sold, the amount realised on account of stamps being paid separately for each class of stamps. The account of the daily sales should be inspected and the correctness of the calculations shown therein checked every day by the officer in charge of the depot.

Notes: 1. In order to cause a comparison of actual credits in the sub treasury accounts with the value of the sales of stamps shown in the single lock register, Officer incharge of the sub depot shall examine the single lock register daily and see

that the challans exist for all sales shown therein and also compare the entries in the single lock register and the challans with the entries in the supplements and the daily account.

2. An account of sales will also be sent daily to the headquarter treasury by every sub treasury officer in the form for "Daily account of sales and balances of stamps".

3. The proforma for Register of Daily Sales of Stamps is appended in Form No. Ty-57.

Sale of Water Marked Paper

Rule 243

(1) The rules which regulate the supply and custody of stamps and stamp papers shall apply mutatis mutandis to the supply and custody of water marked paper.

(2) The paper is supplied in cases containing 30 reams each. Indents should, therefore, be prepared for complete cases, the number of reams indented for being invariably a multiple of 30.

Monthly verification

Rule 244

On the last working day, the Treasury or the sub-Treasury Officer will count or have counted in his presence the stock both in the double lock and single lock and will record the following certificate:

"Certified that I have personally examined and counted or had counted in my presence, the stamps of all descriptions including copy stamps and water marked paper in the store on the and found by actual calculation of numbers and values not less than 5% percent of the entries having been checked personally, that the value of each description is as stated in the margin".

Plus and Minus Memorandum

Rule 245

(1) Along with the monthly accounts, treasury and sub Treasury Officer will send a statement showing the stamp and water marked paper balances in the single and double locks. The statement should further be bifurcated separately giving the details of single & double lock with respect to opening balances, receipts and sales.

This statement shall not be signed by the treasury and sub Treasury Officer without reference to single and double lock registers and without verifying the actual stock in the single and double locks. The statement of balances shall be in the following form :

Statement of Balance

Kinds of stamps	1	2	3	4	5	6	7
Opening balance							
Receipts, if any Total							
Sales							
Closing balance							

(2) A certificate should be appended to this statement to the effect that the closing balances shown in this memorandum agree with those shown in the various stock registers.

(3) The prescribed format for Plus & Minus of Stamps is appended in Form No. Ty-58.

(d) Obsolete, spoilt or surplus stamps

Rule 246 (1) Whenever surplus or obsolete stamps accumulate in the store, a report should be submitted to the Inspector General of Registration and Stamps by the Treasury Officer for their disposal.

(2) Similar report is necessary to be submitted whenever any stamps are rendered unfit for use, spoilt or damaged through any cause, whatsoever. A full report is necessary in such cases.

(3) A periodical report of Obsolete, Spoilt and Surplus Stamps shall be sent to the concerned authorities in the format appended in Form No. Ty-59

Rule 247 Treasury Officers should call for separate reports from the sub treasuries under their charge periodically.

Rule 248 **e-Stamping**

E-stamping is the process by which electronically generated impressions on paper denote the payment of Stamp duty.

The person/agency appointed to collect the e-stamp fees shall remit the money to Government authorized Treasury Banks as per the procedure prescribed in this behalf by the Inspector General Registration & Stamps.

Chapter XI - Inspection of Treasuries & sub-treasuries

- Rule 249 (1) The treasuries will be inspected periodically either by the Director, Treasuries & Accounts or any officer of the rank of Deputy Director or above authorized by him to do so; and by the Collector of the District, once in every year.
- (2) Instructions for inspection of treasuries/sub-treasuries shall be issued by the Director, Treasuries & Accounts from time to time. The inspecting officer is at liberty to extend his inspection to the other points not mentioned in the instructions issued by DTA.
- (3) At his inspection, the Collector may order a senior subordinate officer who is not in charge of the treasury, to help him in work other than that related to the verification of the cash balance, if any, of the treasury and the currency chest, and that of the strong room.
- Rule 250 (1) The treasuries and sub treasuries as per details given below shall be inspected by the Director, Treasuries & Accounts:
- | | |
|---------------------|-----------------|
| (i) Treasuries | Once a year |
| (ii) Sub Treasuries | Once in 2 years |
- (2) The Director, Treasuries and Accounts may, by a general or special order, authorise his Joint Director/Deputy Director to conduct the inspection of Treasuries and sub treasuries on his behalf. While making such authorisation, he will, as far as possible, indicate at the beginning of each year, the Treasuries and sub Treasuries to be inspected by his respective Joint Directors! Deputy Directors during the financial year.
- (3) Copies of Inspection note of the Director, Treasuries & Accounts shall be forwarded to the concerned treasuries/sub treasuries, Collector and the Finance Department. The inspection note of sub treasuries need not be sent to the Finance Department.
- Rule 251 Copies of the inspection notes with a memorandum showing the action taken on them should be forwarded to the Government, Accountant General and Director, Treasuries and Accounts. The compliance of the inspection notes of sub -treasuries shall be submitted to the inspecting officer through the Treasury Officer, (in triplicate) who will forward one copy to Director, Treasuries and Accounts also.

- Rule 252 Each sub treasury in a district shall be inspected by the Director, Treasuries & Accounts or such Joint Director or Deputy Director as authorized by him once in two year. Such an inspecting officer shall submit a copy of his inspection note to the Collector for such orders as may be necessary. Copies of the inspection note shall also be sent to the Sub Treasury Officer and the concerned Treasury Officer.
- Rule 253 Treasury Officer should, every year, carry out at least two inspections of each sub treasury in his jurisdiction. One of the two inspections, one inspection should be a detailed which be made after giving due notice to the sub treasury concerned. The other inspection should be a surprise one. The regular inspection may be carried out on a holiday or a working day but the surprise inspection must be made on a working day. The Treasury Officer should submit his inspection note to the Collector, Director Treasuries and Accounts and Accountant General and forward a copy to the Sub Treasury Officer for compliance.

Chapter XII - Weeding of Treasury Records

Rule 254

The minimum period for the records connected with the maintenance of accounts, including correspondence, which may be retained in treasuries is given in Annexure to this chapter. On the expiry of the prescribed period stated in the Annexure, a list of records that are proposed to be destroyed may be furnished by the Treasury Officer to the Director, treasuries & Accounts, Rajasthan, in the month of April, if required, for his concurrence to their destruction. The Treasury Officer shall record the following certificates on such a list:

"Certified that -

- (i) the period prescribed in Annexure I to Chapter XI of Subsidiary Rules of Rajasthan Treasury Rules for retention of the records (incorporated in the list proposed for destruction), has expired; and;
- (ii) no audit objection, draft para, enquiry, or any other legal requirement or any reference from the Accountant General, Commissioner, Collector, Director Treasuries & Accounts or any other higher authority is pending which may require/necessitate the availability of the record contained in this list."

Rule 255

The provisions of Rule 250 shall not be applicable to all the reports and records encrypted in the soft copy in the form of CDs, hard discs, microfilm, microfiche, magnetic computer tapes, compact disks and diskettes and other media supposed to save the e-records.

Rule 256

On receipt of the concurrence of the Director, Treasuries and Accounts, the records in question may be destroyed by shredding or such method, as may be decided by a Committee to be constituted for the purpose by the Collector. The concerned Committee will be responsible for any misuse of the record. Full details of all the records destroyed from time to time, may however, be maintained permanently in the treasury.

Annexure 1 to chapter XII

Period of Retention of Records in Treasuries

S.No.	Description of Records	Period of Preservation
1.	Register of Padlocks	Permanent
2.	Cash Book for Receipt & Payment	35 years
3.	Register of Civil Court Deposits and Refund	Permanent
4.	Register of Revenue Deposits and Refund	Permanent
5.	Register of Pension, Gratuity & Commutation (if any)	25 years
6.	Register of Political Pension	25 years

7.	Register of Lapsed Deposits & Refund	Permanent
8.	Register of Personal Deposits	12 years
9.	Register of Pension Payment Orders on Treasuries	35 years
10.	Plus and Minus Memorandum	12 years
11.	Despatch Books of Treasury Accounts	3 years
12.	Retrenchment Orders received from Accountant General (AG)/FA, CAO, Sr. A.O. and A.O. of Deptt.	3 years
13.	Monthly return of Court Fee, Stamps account	3 years
14.	Indent Forms i.e. Treasury Stamps etc.	3 years
15.	Copies of objection statement received from A.G.	3 years
16.	Circular Orders/General letter of A.G.	Permanent
17.	Sale Register of Stamps in single lock and double lock	12 years
18.	Indent book of single lock for taking out stamps from double lock	12 years
19.	Register of safe custody of sealed packets	Permanent
20.	Register of safe custody of duplicate keys	1 year
21.	Register of passed bills and Challans of Stamps Vendors	3 years
22.	Bill Receipt Register (Transit)	5 years/IFMS
23.	Cheque drawn Register	10 years/IFMS
24.	Cheque Account Register	5 years
25.	Cheque Delivery Register	5 years
26.	Account of Cheque Forms/Cheque Roll/Cheque Books	5 years
27.	Register of Date of Discharge of Cheques	10 years
28.	Paid Cheque List	5 years
29.	Paid Cheque List received from the Bank	10 years
30.	Bank Scroll	10 years
31.	Money Orders received from Payees acknowledge Coupons of pension payment	5 years
32.	Details of Treasury Records destroyed with the approval of DTA	Permanent
33.	Counter Foil of Cheques	25 years
34.	Documents not covered above	3 years
¹ [35.	Form No. TY-33 (Schedule of Receipt)	Permanent
36.	Form No. TY-34 (Schedule of Payment)	Permanent]

1. Added vide Order No.F.1(5)FD/GF&AR/2010 Pt.I dated 16.1.2019.

Chapter XIII - ARRANGEMENTS WITH THE BANK FOR CONDUCT OF TREASURY BUSINESS

Rule 257 Agreement with the Reserve Bank of India

The deposit of Government money in the Banks and conduct of treasury business by them shall be governed by the terms of the agreement made with the Reserve Bank of India under the RBI Act, 1934 (2 of 1934).

List of Treasury Forms

Form No.	Form Description	Reference to the Chapter	Reference to the Rule
1	Register of Drawing & Disbursing Officer wise AC & DC Bills	I	61 (2)
2	Revenue Deposit Register	III	86
3	Ledger of Personal Deposit	III	91
4	Personal Ledger of New Contributory Pension Scheme	III	91
5	Plus & Minus Memorandum of each class of Deposits	III	101
6	Plus & Minus Memorandum of P.D. Account	III	113
7	Statement of Lapsed Deposit	III	114 (4)
8	Extract Register of Receipts of Deposits	III	114 (5)
9	Extract Register/Schedule of Repayment of Deposits	III	114 (5)
10	Extract Register of Receipts & Payments of Personal Deposits	VIII	114
11	Register of Valuables for Safe Custody	IV	118
12	Register of Departmental Chests lodged in Treasury	IV	119
13	Register showing particulars of opening & closing departmental chests	IV	119
14	Cheque Passed Register	V	135
15	Cheque Cancelled Register	V	135
16	Register of Cheque/receipt Book	V	139
17	Cheque Rolls received from Director T&A	V	139
18	Schedule of Forest remittances	VI	151
19	Schedule of Forest Cheques paid	VI	153
20	Schedule of State Public Works Department	VI	156
21	Schedule of cheques paid for Public Works Department	VI	159
22	Record of Identification of Pensioners	VII	176
23	Pension Check Register of Pensioners	VII	180
24	Register of Power of Attorney/Probates & Succession Certificates etc.	VII	184
25	List of all e-Gras Receipts of any day	IX	194
26	List of all e-Gras Payments of any day	IX	194
27	Daily Challan (Receipt) Check List	IX	194
28	Daily Voucher (Payment) Check List	IX	194
29	Register of receipts	IX	194
30	Register of Expenditure	IX	194
31	Cash Book of Receipts/Payments	IX	194
32	Register of deposits with Reserve Bank	IX	194
33	Schedule of Receipt (Head wise & Challan wise)	IX	199
34	Schedule of Payment (Head wise, Voucher wise)	IX	199
35	Check Register of Adjustments by transfer	IX	199

Form No.	Form Description	Reference to the Chapter	Reference to the Rule
36	Daily Account (State Siaha) of Sub Treasury	IX	205
37	List of Payment	IX	208
38	Cash Account	IX	208
39	Closing Abstract	IX	215
40	Covering Letter of GPF	IX	220
41	Covering List of GPF by BT	IX	220
42	Covering List of GPF by Cash	IX	220
43	Covering Letter of Debit List of GPF	IX	220
44	Debit List of GPF	IX	220
45	Covering Letter of State Insurance	IX	220
46	Covering List of State Insurance by BT	IX	220
47	Covering List of State Insurance by Cash	IX	220
48	Debit List of State Insurance	IX	220
49	Covering Letter of Debit List of State Insurance	IX	220
50	Major Head wise covering Letter of Income Tax by BT	IX	220
51	Head wise Covering List of Income Tax	IX	220
52	Covering Letter of New Contributory Pension Scheme	IX	220
53	Covering List of New Contributory Pension Scheme by BT	IX	220
54	Covering List of New Contributory Pension Scheme by Cash	IX	220
55	Schedule of pension payment to State/ Other State/UT/Central Services/High Court Judges/Defence & Railway Pensioners	VII	192
56	Proforma for Indent of Stamps	X	230
57	Register of Daily Sales of Stamps	X	242
58	Plus & Minus Memoranda of Stamps	X	245
59	Periodical Report of Obsolete, Spoil & Surplus Stamps	X	246
60	Schedule of Receipts of Elections to Lok Sabha	IX	220
61	Schedule of Lok Sabha Deposits	IX	220
62	Schedule of Subscription to Postal Life Insurance Fund	IX	220
63	Token List	V	125
64	Bill Pending Report	V	125
65	Requisition for correction of Accounts	IX	209

[illegible]

[illegible]

Government of Rajasthan								Form No. TY-6 (Rule 113)	
Plus Minus Memo of P.D. Account From (DD/MM/YY) To (DD/ MM/ YY)									
Detailed Head	A/C Number	Name of Organization	Opening Balance	Receipt of the Month	Total Receipts	Payment 1st List	Payment 2nd List	Total Payment	Closing Balance

[illegible]

Note: Separate schedule for each class of deposit.

Treasury Officer

Extract Register of Receipts and Repayments of Personal Deposits of the _____ Treasury in the Month of

[illegible]

[illegible]

[illegible]

GOVERNMENT OF RAJASTHAN

Name of Treasury: _____

Cheque Rolls received from Director Treasury & Accounts for the month Form No.

Cheque Rolls received from Director Treasury & Accounts for the month **Form No.**
TY-17 (Rule 139)

[illegible]

[illegible]

Government of Rajasthan															Form no. TY-20 8	
Treasury Name _____ for the month of _____															(Rule 156)	
Receipt Schedule of State Public Works Department																
Date of Receipt	Payments made into treasury by Officer of the Departments						Payments made into treasury on account of Officers of the Department								Daily Total carried to Cash Book	Remarks
							From whom Received	On what account	On account of	On account of	On account of	Other items				
	Rs.	P.	Rs.	P.	Rs.	P.				Rs.	P.	Rs.	P.			

Government of Rajasthan																	Form No. 23 (Rule 180)								
Treasury Name																									
Budget Head :				Pension Check Register of Pensioners										Pension type:											
S. N o.	P.P.O No.	T.S./ Ref No.	Pensioner's Name	Address	Date of Retirement	DOB	Qual. Service	Bank A/c No.	Latest Revised Pension	Latest commuted Pension	Latest Reduced Pension	Dearness Relief	Arrear	Total	Recovery	Net Amount	Paid by Bank						Difference, if any	Remarks	
																	Latest Reduced Pension	Latest commuted Pension	Dearness Relief	Arrear	Total	Recovery			Net Amount
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26

DOB- Date of Birth,

Note: As income tax is being deducted at source by pension paying bank branches and directly credited to Income Tax Department, BT is not reflected in Treasury Accounts, except in case of first payment by treasury.

2. Rate of DA will be captured through the computerized system automatically.

Government of Rajasthan

Form No. 23 (Rule 180)

Treasury Name

Budget Head :

Pension Check Register of Family Pensioners

Pension type:

S. No.	F.P.O No.	T.S./ Ref No.	Family Pensioner's Name	Address	Date of commencement of pension	Bank Branch A/c No.	Latest Revised Pension	Latest Reduced Pension	Dearness Relief	Arrear	Total	Recovery	Net Amount	Paid by Bank						Difference, if any	Remarks
														Latest Reduced Pension	Dearness Relief	Arrear	Total	Recovery	Net Amount		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Qualifying Service of pensioner	Relation	Date of Birth								Date of attaining 25 years of age		Date of marriage/ remarriage			Date of recipient's monthly income exceeding Rs. 2550/-					Remarks	
		Widow/ widower	Minor	Unmarried daughter	Divorced daughter	Unemployed Son	Dependent Parents	Physic. Handicap Son/ daughter	Son	Unmarried Daughter	Divorced daughter	Unmarried daughter	Divorced daughter	Widow/ Widower	Son	Unmarried daughter	Divorced daughter	Dependent parents			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		

DOB- Date of Birth,

Note: As income tax is being deducted at source by pension paying bank branches and directly credited to Income Tax Department, BT is not reflected in Treasury Accounts, except in case of first payment by treasury.

2. Rate of DA will be captured through the computerized system automatically.

Bank Receipt Scroll					Form No. TY-25 (Rule 194)		
Bank Branch Name		Code	LIST OF ALL e-GRAS RECEIPTS OF ANY DAY				
Challan Date	Doc. No.	Receipt Mode	Detailed Head	Remitter's Name	Registration No./ TIN	Total Amount	Cheque credit date

Summary

Date	Receipt Mode	Total Challan	Total Amount
	CASH		
	CLEARING		
	TRANSFER		
	TOTAL		

[illegible]

Summary

Date	Payment Mode	Total Vouchers	Total Amount
	TRANSFER		
	CASH		
	CLEARING		
	E-PAYMENT		
	TOTAL		



Government of Rajasthan										
Treasury Name: _____										
Daily Voucher (Payment) Check List							¹ [Form No. TY-28 (Rule 194)]			
Voucher No./Date	D.D.O.	Budget Head	Bank Name	Division Code	Bill Type & Object Head	State Fund	Central Assistance	Cash Amount	M.E. Amount	Gross Amount
Total no. of vouchers			Total of Major Head							
			Total of Date							
			Total of Bank							
			Grand Total							

.....
1. Substituted by Order dated 31.3.2017 for -

Government of Rajasthan									
Treasury Name: _____									
Daily Voucher (Payment) Check List						Form No. TY-28 (Rule 194)			
Voucher No.	Voucher Date	D.D.O.	Budget Head	Bank Name	Division Code	Bill Type & Object Head	Cash Amount	M.E. Amount	Gross Amount
Total no. of vouchers				Total of Major Head					
				Total of Date					
				Total of Bank					
				Grand Total					

Government of Rajasthan															Form No. TY-29 (Rule 194)		
Register of Receipts of _____ Treasury for the month of _____																	
Date of Receipt	No. of Challan	Date of Sub Treasury	From Whom or From Which Sub Treasury	Detail Head										Daily Total	Total Carried in Cash Book	Initial of T.O	Remarks
				Rs.	P	Rs.	P	Rs.	P	Rs.	P	Rs.	P				

Government of Rajasthan												Form no. TY-30 (Rule 194)		
Register of Expenditure of _____ Treasury for the month of _____														
Date of Payment	No. of Voucher	To Whom Paid	Particulars	Detail Head								Daily Total	Initial of T.O	Remarks
				Rs.	P	Rs.	P	Rs.	P	Rs.	P			

Government of Rajasthan										Form No. TY-31 (Rule 194)						
Treasury Name: _____																
Cash Book of Receipts/Payments for the month of (DD/MM/YY) to (DD/MM/YY)																
Register No.		1 st to 6 th		7 th to 11 th		12 th to 16 th		17 th to 21 st		22 ⁿ to 26 th		27 th to 31 st		Total for the Month		Register No.
		Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	
	Revenue /Expenditure heads to be prescribed according to local convenience by the State Government in consultation with the Accountant General															
	Total															
	Net Receipts/ Payments															
	Agreed with Treasurer's Cash Book / Bank's Account															
	Treasury Officer															
	Accountant															
	Clerk															

Government of Rajasthan								Form No. TY-33 (Rule 199)	
Treasury Name _____									
Schedule of Receipt (Headwise & Challan wise)									
Challan No.	Challan Date	Paid by Whom	Budget Head	Head Name	Amount in Cash	Stamps Commission	Refund of Revenues (MCR)	Receipt Adjustment	Gross Amount

MCR- Minus Credit Receipt (Deduct Revenue)

Government of Rajasthan										1[Form No. TY-34 (Rule 199)]	
Treasury Name: _____											
Schedule of Payment (Headwise, Voucher wise)											
Date Range (DD/MM/YY) to (DD/MM/YY)											
TV No./Date	DDO Name	Detail Head	Object Head	Head Name	Soft Copy No./No. of Tokens/Cheque No.	State Fund	Central Assistance	Cash Amount	M.E. Amount	Stamp Commission	Total of Vouchers
Total											

BT Detail BT Amount

Major Headwise Summary

Major Head
Treasury Name
Month
No. of Voucher
State fund
Central Assistance
Total

Head/Division Amount
Civil
Works

Total (Civil+Works)

1. Substituted by Order dated 31.3.2017 for -

Government of Rajasthan										Form No. TY-34 (Rule 199)	
Treasury Name: _____											
Schedule of Payment (Headwise, Voucher wise)											
Date Range (DD/MM/YY) to (DD/MM/YY)											
Voucher Date	Voucher No.	DDO Name	Detail Head	Object Head	Head Name	Cheque No	Cash Amount	ME	Stamp Commi	Total of Vouchers	

ME – Minus Expenditure (Deduct Expenditure)

Government of Rajasthan

Treasury Name: _____

Check Register of Adjustments by Transfer for the Month of Form No. Ty-35 (Rule 199)

[illegible]

[illegible]

Note: Bank Deposits represents Net drawing from in case of excess payment over receipts and in case of excess receipts over payments Net deposit with the RBI.

Certified that the bank deposit agrees with the bank scroll annexed herewith.

Siaha Navis

Accountant

Sub Treasury Officer

Enclosures:

1. Bank Scroll
2. Check Lists of Receipts and Payments
3. Account of Sale and Balance of Stamps

Government of Rajasthan										
Treasury/Sub Treasury Name: _____										
Daily Account of sales and balance of Stamps										
Date..... MonthYear.....										
Kinds of Stamps	Opening Balance		Receipts		Total		Issued		Closing Balance	
	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
1. Judicial										
2. Non Judicial										
3. Copying Fee										
4. Revenue Stamps										
Grand Total:										

Siaha Navis

Accountant

Sub Treasury Officer

Government of Rajasthan					Form No. 38 (Rule 208)		
Treasury Name: _____							
Cash Account							
From (DD/MM/YY) to (DD/MM/YY)							
Major Head	Sub Head	Minor Head	Minor Sub Head	Group Sub Head	Description of Budget Head	Amount (in Rs.)	Total Challans

Government of Rajasthan
CLOSING ABSTRACT FOR THE MONTH OF,
State AccountsTreasury **Form No. TY-39 (Rule 215)**

Sn	Heads of Classification	Gross Receipts	Gross Payments	Difference Excess Receipt – Excess Payment +
		(cash receipt+BT- Minus credit receipt - Minus Exp.)	(cash payment +BT- Minus Expenditure)	
1	State Receipts/Payments (including transactions on behalf of other States and Railways, Defence, Union Territories)			
2	Bank Deposits (State) (in banking treasuries and sub treasuries with names of individual bank's branches as per Bank Pass Book). 1. 2. 3. 4.	Cash Receipt	Cash Payment	Net Receipt – Net Payment +
3	Total:			
4.	Final Summary (1-3) = 0			
5.	Bank Deposit			
6.	Grand Total			

- Only the net amount under this head should be shown in the money column "Receipts" or "Payments" as the case may be.
- Net Payment represents drawing from and net receipt represents deposit with the RBI under the head Bank Deposit.

Certified that the net amount credited/debited under the head 'Bank Deposit' agrees with the net disbursements/receipts shown in the daily statement of State receipts and disbursements received from the Bank during the month, the totals of which were checked and agreed with the totals shown in the copy, received in this treasury, of the daily schedules rendered by the Bank to its Head Office.

Treasury Officer
Date:

Government of Rajasthan
Treasury Name
Payment Reconciliation Sheet from To

Date	Cash	By Transfer	M.E. (Minus Expenditure)	Total

Government of Rajasthan

Treasury Name

Receipt Reconciliation Sheet from To

Date	Cash	M.C.R. (Minus Credit Revenue)	Commission	Total

Government of Rajasthan

Treasury Name

**Date-wise monthly statements of Receipts and Payments signed by Manager of each Bank Branch &
Treasury Officer**

Name of Bank & Branch:

Date	Total Receipts for the day	Total Payments for the day	Initials of the Manager/Agent of the Bank	Initials of the Treasury Officer

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

Government of Rajasthan												
Treasury Name: _____												
Schedule of pension payment to State/Other States/Union Territories/Central Services/High Court Judges/Defence & Railway pensioners etc, Through Bank with enclosure of Bank Scroll												
Expenses Head :								Form No. Ty-55 (Rule 192)				
Period from to												
Voucher Date	Voucher No.	Sub Voucher No.		D.D.O. Name	Detail Head	Object Head	Head Name	Cheque No.	Cash Amount	M.E.	B.T.	Total of Voucher
		From	To									
				BT Total								

Budget Head Summary					B.T. Detail	B.T. Amount
Detail Head	Cash Amount	ME Amount	Stamp Amt.	Gross Amount		

Major Head wise Summary	
Major Head	8658
Treasury Name	
Month	
No. of Voucher	
Total Amount	

Note: As income tax is being deducted at source by pension paying bank branches and directly credited to Income Tax Department, BT is not reflected in Treasury Accounts, except in case of first payment by Treasury.

Government of Rajasthan												
Treasury Name: _____												
Schedule of pension payment to State/Other States/Union Territories/Central Services/High Court Judges/Defence & Railway pensioners etc. Through Bank with enclosure of Bank Scroll												
Expenses Head :												
Period from to												
Voucher Date	Voucher No.	Sub Voucher No.		D.D.O. Name	Detail Head	Object Head	Head Name	Cheque No.	Cash Amount	M.E.	B.T.	Total of Voucher
		From	To									
				BT Total								

B.T. Detail	
B.T. Head	B.T. Amount

Final Summary	
Total Gross	
Total Cash	
Total M.E.	
Total BT	

Note: As income tax is being deducted at source by pension paying bank branches and directly credited to Income Tax Department, BT is not reflected in Treasury Accounts, except in case of first payment by Treasury.

PENSION PAYMENT SCROLL

[illegible]

It is a computer generated report and hence does not require any signature.

No reimbursement of the said amount has been claimed by us from the Govt. earlier.

Total pension = Basic pension+D.P.+T.I.+Allowance – Amt. Comt.

Bank:

Form No. Ty-56 (Rule 230)

Date

[illegible]

Signature

Designation

Accountant

T.O./S.T.O.

Signature

Designation

Page 170

[illegible]

Government of Rajasthan								Form No. Ty-61 (Rule 220)		
Treasury Name _____										
Schedule for Lok Sabha Deposits										
Part I - Receipts										
Serial No.	Date of Receipt	Challan No.	Name of Candidate	Constituency Details	Amount of each deposit	Initials of T.O.	Daily total carried to Cash Book	Details of Repayments		
								Date	Sl. No. of the entry in Part-II	Amount of repayment
1	2	3	4	5	6	7	8	9	10	11

Part II - Repayments							
Serial No.	Date of Repayment	VoucherNo.	Reference of Sl. No. and date of the original receipt (Vide Part-I)	Amount repaid	Initials of T.O.	Daily total carried to Cash Book	
1	2	3	4	5	6	7	

Government of Rajasthan

Token List	
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From (DD/MM/YY) to (DD/MM/YY)

Treasury Name: _____

[illegible]

[illegible]

APPENDIX I

*** SCHEME FOR PAYMENT OF PENSION OF RAJASTHAN GOVERNMENT CIVIL PENSIONERS BY PUBLIC SECTOR BANKS**

The genesis of Scheme : -

The scheme for payment of pension to pensioners through State Bank of India, State Bank of Bikaner & Jaipur, Bank of Baroda, Punjab National Bank, Central Bank of India and United Commercial Bank at the places where the branches of these banks exist in the State introduced with effect from 1st July, 1977, so as to enable commencement of payment of pension for the month of July, 1977 payable on or after 1st August, 1977. The words "Bank (s)" used hereafter will mean the under noted Banks (1) State Bank of India (2) State Bank of Bikaner and Jaipur (3) Bank of Baroda (4) Punjab National Bank (5) Central Bank of India (6) United Commercial Bank (7) Union Bank Of India (8) Allahabad Bank (9) Bank of India" and/or any other public sector bank which is nominated for disbursement of pension to pensioner and agree to follow the procedure laid down in the Scheme.

1.1 Pension will be paid through the Bank by credit to pensioner's Savings account at Bank's branch selected by him on the first working day of the following month or immediately thereafter. If for exceptional reasons like rush of work on that day it has not been possible to make payment of pension on 1st of a month, it may be ensured that it is paid in any case before 5th of the month in which payment is due. No bills shall be required to be submitted for this purpose.

Scheme is mandatory:

2. The existing State Civil Pensioners who are drawing their pensions from treasuries or sub-treasuries in Rajasthan will have to draw their pension from any branch of the Bank. Employees retiring will have to draw their pension from the branch of the Bank specified above; for which they will indicate their option in the application for pension.

2.1 "The facility of drawal of pension through public sector Banks under this scheme has been extended with effect from 1.4.1984 to Freedom Fighter and also to MLAs (Member of the Legislative Assembly) Pensioners as per Rules given in Annexure-VI."

Action by pensioners:

3. Every pensioner availing of this facility will open Savings Account in his /her personal name or in joint name with his/her spouse in whose favour authorization for family pension exists in the Pension Payment Order subject to the following terms and conditions:-

- (a) Once pension has been credited to a pensioner's bank account, the liability of the Government / Bank ceases. No further liability arises, even if the spouse wrongly draws the amount.
- (b) As pension is payable only during the life of a pensioner, his/ her death shall be intimated to the bank at the earliest and in any case within one month of the demise, so that the bank does not continue crediting monthly pension to the

* Scheme originally issued vide order No. F.6(11)FD(R&A-I)/76 dated 10-6-1977.

1 Inserted vide Finance (G & T) Department Circular No.F.7(7)R & A/94 dated 21.06.2005.

joint account with the spouse, after the death of the pensioner. If, however, any amount has been wrongly credited to the joint account, it shall be recoverable from the joint account and / or any his or her account, held by the pensioner / spouse either individually or jointly. The legal heirs, successors, executors etc. shall also be liable to refund any amount, which has been wrongly credited to the joint account.

- (c) The provisions of Rule 59 of Rajasthan Civil Services (Pension) Rules, 1996 relating to "Nominations" would continue to be applicable to a joint account with the pensioner's spouse. This implies that if there is an 'accepted nomination' in accordance with Rules 59(8) of these rules, arrears mentioned in the Rules shall be payable to the nominee.
- (d) Existing pensioners desiring to get their pension credited to a joint account as indicated above are required to submit an application to the branch bank, from where they are presently drawing pension in the form given in Annexure-VII. This would also be signed by the pensioner's spouse in token of having accepted the terms and conditions laid down in this Office Order. These instructions are also applicable to the Government servants who will be retiring after the issue of this Office Order.

Both, the pensioner and his/her spouse must accept the above terms & conditions and in token of having accepted the conditions, must put their signatures in the letter addressed to the Branch Manager of the Bank.

3.1 Existing State Civil pensioners will apply to the Treasury Officer/Sub-Treasury Officer from whom they are receiving pension in form given in Annexure 1.

Transfer of P.P.Os to the Bank & Accounting procedure:

4. The detailed procedure to be followed for transfer of pension payment work to the Bank and accounting of pension payment under the Scheme is outlined in the following paragraphs:

4.1 The existing All India Service Officers who have retired from a post under the Central Government on or after 1.4.81 and who are drawing their pension from Treasuries in the State, will submit their option to draw pension from any public sector bank branch at the specified places.

4.2 In the case of applications received at a sub treasury, the sub-treasury officer shall on receipt of the option immediately forward both the copies of the application together with the pensioner's half of the P.P.O. to the District Treasury Officer, keeping a note in his records of the P.P.Os so transferred. If the P.P.O. is in a torn or mutilated condition, the Treasury Officer/Sub-Treasury Officer will renew it before sending it to the Bank.

4.3 The option application (original copy) of the pensioner received by the District Treasury Officer, directly or through the Sub-Treasury Officer as mentioned in the preceding paragraph, shall be sent by him, under his special seal and together with disburser's half of the P.P.O. to the nominated link branch of the Bank under intimation to the Director Pension/Accountant General. The documents will be sent to the link branch through a messenger or under registered cover. Simultaneously, the pensioner will be advised to approach the Bank branch specified in his application for receiving future pension payments.

4.4 While forwarding the above documents to the link branch, the month up to which pension was paid by Treasury/Sub-Treasury and the month from which pension payment is to commence shall be clearly indicated.

4.5 In respect of new pensioners, the Director Pension/Accountant General while issuing the P.P.O. to the Treasury Officer, will also mention on the P.P.O. itself the particular branch of the Bank from which the pensioner has opted to draw pension. The Treasury Officer will forward both halves of the P.P.O. to the link branch of that Bank.

Transmission of P.P.Os by link branch to paying branch:

5. The Banks will maintain at their link branch a register in the form prescribed in *Annexure II* to serve as an index of the pension payments authorised through the Bank.

5.1 The link branch will verify the special seal and signatures of the Treasury officer forwarding the disburser's half of the P.P.O. (both halves in case of a new pensioner) with the special seal and specimen signature on record with the link branch.

5.2 The disburser's half of the P.P.O. (in case of new pensioners both halves) and any other documents received from the Treasury Officer (e.g. original copy of the option application submitted by the pensioner for drawing pension through a particular branch of the Bank) will thereafter be forwarded by the link branch to the particular branch selected by the pensioner, hereinafter referred to as the "paying branch".

Functions of paying Branch:

6. On receipt of documents from the link branch, as indicated above and before commencing payment of pension, the paying branch will-

- (i) advise the pensioner to appear at the branch for the identification ;
- (ii) obtain an undertaking from the pensioner that excess payment credited to his/her account, due to delay in receipt of any material information or any bonafide error, can be recovered by the bank ; and
- (iii) obtain in the case of a new pensioner, specimen signature or thumb impression, as the case may be, in the space provided for the purpose in the disburser's portion of the P.P.O. and hand over pensioner's portion of the P.P.O to him/her.

6.1 The process of identification as laid down in Rule 174 & 176 of the Treasury Manual comprises checking of the signature of the pensioner with his or her signature available on the disburser's portion of the P.P.O. and resemblance with the pensioner's photograph affixed thereto. A new pensioner has also to produce his personal copy of the letter of the Director Pension/Accountant General forwarding the P.P.O. In case the photograph is not available on the disburser's portion, the paying branch will, in due course, obtain new photograph from the pensioner (which can be attested by any officer of the Reserve Bank or a P.S.B.) and complete the disburser's portion.

6.2 Personal identification will be only for the first payment of pension at Bank's branch.

6.3 No bill will be required to be submitted by the pensioner for drawing pension at the paying branch. The payment of pension after deduction of tax (indicated at para 6.4 below) will be made by the Bank by credit to Savings account of the pensioner. The paying branches will record pension

payments only on the disburser's portion of the P.P.O. and in the prescribed register in Annexure III maintained by them.

6.4 The paying branch will be responsible for deduction of Income tax at source from the pension payments in accordance with the rates prescribed from time to time. In cases of pensioners, out of whose pension, Income tax has been so deducted, the paying branch will issue, in April each year, a certificate of tax deducted in the form prescribed in the Income tax Rules.

6.5 The paying branch will maintain a detailed record of pension payments made from time to time at that branch in the form prescribed in Annexure III. Each paying branch will send advice of pension payments made by it to its link branch by the 10th of the month; recording a certificate of payment on the advice sent. The advice will be supported by a scroll in triplicate (the scroll will be in the form prescribed in Annexure III) and necessary certificates submitted by the pensioner.

6.6 OPENING THE BANK ACCOUNT AND FACILITY FOR WITHDRAWAL OF PENSION TO SICK AND PHYSICALLY HANDICAPPED PENSIONERS

(1) Opening the Account

In case of a pensioner who has lost both his hands and, therefore, cannot sign his signatures, can be obtained by means of a mark. This mark can be placed by the person in any manner. It could be the toe impression. It can be by means of a mark which anybody can put on pensioner's behalf, the mark being put by an instrument which has had a physical contact with the person who has to sign.

(2) Withdrawal of money from the account

The following method will be adopted in case of sick, incapacitated handicapped pensioners:

(a) If a pensioner, who is too ill to sign a cheque and cannot be physically present in the bank to withdraw money from his account, but can put his thumb/toe impression on the cheque/withdrawal form, in such a case, the thumb or toe impression should be identified by two independent witnesses known to the Bank, one of whom should be a responsible bank official.

(b) If a pensioner who is not only unable to be physically present in the bank, but is also not even able to put his thumb/toe impression on the cheque/withdrawal form due to certain physical defect/incapacity, in such a case, a mark can be obtained on the cheque/withdrawal form in the same manner as described in sub-para (1) above. That mark should be identified by two independent witnesses one of whom should be a responsible bank official.

(c) In both the cases mentioned above, the pensioner might also be asked to indicate to the Bank as to who would withdraw pension amount from the bank on the basis of cheque/withdrawal form as obtained above and that person should be identified by two independent witnesses. The person who is actually drawing the money from the Bank should be asked to furnish his signatures to the Bank.

Functions of the link branch:

7. On receipt of advices and three copies of scrolls, along with the supporting documents from the other branches, the link branch will segregate the scrolls treasury-wise and consolidate them along with supporting documents.

¹[7.1 Two copies of the scroll with supporting documents alongwith summary sheet and a simple receipt (unstamped) acknowledging receipt of the amount from Government on behalf of the pensioners will be sent by the Bank's link branch to the Reserve Bank of India by the 15th of each month.]

Reimbursement of the Banks:

²[8. On receipt of the scroll etc., from the bank, the Reserve Bank of India shall check the scroll to ensure that it is complete in all respects and is accompanied by the relevant certificates in respect of each payment included therein. Thereafter, the net amount of pensions (gross pension – recovery of over payment of pension, if any) disbursed by a Bank will be reimbursed to the Bank by debit to the State Government account. A copy of the debit advice together with all the copies of the scroll and certificates received from the Banks will be sent to the Treasury Officer concerned.]

8.1 ³[Deleted]

8.2 Note:- The paying/reimbursing banks shall ensure that no excess reimbursement is claimed/made. However, if excess reimbursement is made to the paying banks, due to any reason and the amount involved is less than Rs.1,000/-, the same may be adjusted through the pension payment scroll of the succeeding month, by the paying bank putting in a short claim to the extent of the excess amount involved with suitable remarks. If, however, the excess amount reimbursed is Rs.1,000/- or more, the reimbursing banks may prepare immediately an error scroll for that amount for crediting the excess to the Government account and recovering the same from the bank to which excess reimbursement had been made.

Responsibilities of Treasury Officer:

9. On receipt of the copies of the scroll and the required certificates, the Treasury Officer will check the correctness of the payments made by the Banks with reference to the records maintained by him in the Pension Check Register and thereafter, incorporate the transaction in his accounts to be submitted to the Accountant General along with original copy of the pension payment scroll and related documents. The duplicate copy of the scroll will be retained by the Treasury.

9.1 As income tax being deducted out of pension is being directly credited to Income Tax Department by the banks, while admitting the pension payments made by the paying branches of the public sector banks, the reimbursing bank and Treasury Officer will be responsible to deduct only the amount of over payment, if any, made out of gross pension. The Treasury Officer will be responsible for accounting of gross pension while rendering accounts to the Accountant General.

9.2 On receipt of the treasury accounts, the Accountant General will adjust the transactions in the usual manner.

-
1. Substituted by Order No.F.1(5)FD/GF&AR/2010 Pt.I dated 11.3.2019 for - "7.1 Two copies of the scroll with supporting documents along with summary sheet and a simple receipt (unstamped) acknowledging receipt of the amount from Government on behalf of the pensioners will be sent by the Bank's link branch to the Reserve Bank of India/State Bank of India or its subsidiary transacting Government business at the district headquarters by the 15th of each month."
 2. Substituted by Order No.F.1(5)FD/GF&AR/2010 Pt.I dated 11.3.2019 for - "8. On receipt of the scroll etc., from the bank, the Reserve Bank of India/State Bank of India or its subsidiary shall check the scroll to ensure that it is complete in all respects and is accompanied by the relevant certificates in respect of each payment included therein. Thereafter, the net amount of pensions (gross pension – recovery of over payment of pension, if any) disbursed by a Bank will be reimbursed to the Bank by debit to the State Government account. A copy of the debit advice together with all the copies of the scroll and certificates received from the Banks will be sent to the Treasury Officer concerned."
 3. Deleted by Order No.F.1(5)FD/GF&AR/2010 Pt.I dated 11.3.2019 for - "8.1 Note:- The branch of the State Bank of India or its subsidiary from which the link branch would claim reimbursement will be the one dealing with the treasury which transferred the PPO to the PSB."

Submission of periodical certificates by the pensioner:

10. The pensioners will be required to submit a life certificate once in a year in the month of November under this scheme. The pensioner/Family pensioner will also be required to furnish a non-employment or an employment/re-employment certificate once in a year in the month of November. If the certificate indicates that pensioner/family pensioner is re-employed/employed either permanently or temporarily in a Central/State Govt. Department or is employed/re-employed/permanently absorbed in a Central or State Government Company, Corporation, Undertaking or Autonomous body, Statutory body, Local body, Co-operative Society, Institution etc. wholly or substantially owned or controlled by the Central/State Government or in which the Government has substantial financial interest or is receiving grant-in-aid from the Government to meet its administrative expenditure or in Reserve Bank of India or in a Public Sector Bank or in GIC/LIC etc. during the year ending October of that year, provisions of paragraph 13.5 will be enforced.

10.1 The life certificate will be signed by the Officers of the authorised Public Sector Banks and Reserve Bank of India under this scheme.

10.2 In cases of widow recipient of family pension, certificate of re-marriage/non-marriage will not be furnished by the recipient under this scheme. An undertaking from the recipient shall be obtained by the paying branch to report promptly such an event to the pension disbursing office. The certificate of re-marriage/non-marriage in other cases (i.e. by an unmarried/divorced daughter or a widow/widower recipient of family pension) will be furnished by the recipient once in six months in May & November.

10.3 Income certificate by unmarried son/daughter, widowed/divorced daughter and wholly dependent parents, the recipient of family pension will be furnished once in six months in May & November.

10.4 The forms of certificates referred to in para 10 & 10.2 are given in Annexure IV.

10.5 The Bank will indicate compliance of these requirements in the scroll sent to the Treasury Officer.

Transfer of pension:

11. Application for transfer of pensions from one place to another may be of two kinds.

(1) Transfer of pension from one branch of the paying bank to another of the same bank at the same station or in the same district; or

(2) Transfer of pension from one place to another district of the State/out side State.

11.1 Requests falling under category (1) above may be entertained by the P.S.B. itself. The paying branch will indicate on the disburser's portion of the PPO the month up to which the payment has been made and will thereafter return the disburser's portion of the PPO to the link branch. On the receipt of request along with PPO, the link branch will make necessary entries in the register maintained by it in the form in Annexure III and forward the PPO (disburser's portion) to the other paying branch, under intimation to the district treasury, for making future pension payments.

11.2 In a case falling under (2) above, the paying branch will return through its link branch, both the portions of the PPO to the district treasury officer indicating the month up to which pension payment has been made. On the receipt of both the portions of PPO, the district treasury officer will take necessary action for payment of the pension at a branch of a PSB as per the pensioner's request.

11.3 To avoid the risk of over-payment at the time of transfer, the following certificate may be recorded on the PPO by the paying branch of the PSB.

"Certified that payment of pension up to the month of has been made and that this PPO consists of continuation sheets for recording disbursement."

11.4 Except as provided for above, the transfer of a pension from one payment point to another will not ordinarily be permitted.

Commutation of Pension:

12. On receipt of communication from the Director Pension/Accountant General sanctioning commutation and indicating the revised rate of pension payable after commutation the Treasury Officer will forward it under his seal, to the paying branch through the link branch of the PSB for arranging payment. On receipt of the authority, the paying branch will—

(i) arrange immediately payment of the commuted portion of the pension and indicate in the related payment scroll against this item of payment the Director Pension/Accountant General's letter of authority:

(ii) enter the date of commutation payment and date from which the reduced pension is payable (as indicated in the commutation sanction) in the disburser's portion of the PPO (as well as on the pensioner's portion of the PPO at the earliest opportunity);

(iii) commence payment of reduced pension, and simultaneously, arrange recovery of excess payment made, if any, to the pensioner; and

(iv) advise the Treasury Officer through the link branch the date on which payment of commuted portion of pension was made and the date from which payment of reduced pension has commenced.

12.1 The link branch will also make appropriate entries in its records on the basis of such intimation.

Relief to Pensioners:

13. Whenever any increase in the rate of Dearness Relief payable on pension is sanctioned by the State Government, adequate number of copies of the orders sanctioning this payment along with the ready reckoner relating thereto will be sent/mailed by the Finance Department direct to the Central Offices and Regional/Local Head Offices of Public Sector Bank. These offices will in turn make immediate arrangements for supplying copies of these orders to their respective paying branches say within ten days for implementation. Each paying branch will promptly arrived at the D.R. at the revised rates on pension payable to the State Government Civil pensioners. The amount of D.R. at the revised rates effective from a particular date, month & year will be noted in disburser's portions of PPOs under the attestation by the Branch Manager or In charge before commencing payment of increase in pension at these rates, to the pensioners together with arrears, if any, due to them on this account. The respective TO will simultaneously make entry of the revised D.R. against the names of pensioner in Pension Check Register.

13.1 Whenever pension is required to be revised on account of the implementation of the recommendations of the Pay Commission, as adopted by the State Government, fixation of pension of the pensioner of IAS, IPS, IFS & High Court Judges (Central services) and those of the State, will be carried out by the respective Treasury Officer and the Pension Payment Officer. If, however, pension is required to be revised beyond normal incremental increase, pension will be fixed by Director, Pension. While sending the revision of pension order to the respective T.O., Pension Payment Officer, Director Pension will authorize him to make amendments on both the halves of PPO/FPPO under his attestation quoting his (Director Pension) letter as authority. The Treasury Officer or Pension Payment Officer concerned will ask the Branch Manager/Agent of the Bank to send him the files of such pensioners with both the portions of PPOs after obtaining the pensioners' halves. The respective Treasury Officer/Pension Payment Officer will make entry of the revision of pension in both the halves of PPOs and paste the authority of Director, Pension with disburser's portion of PPO. Thereafter, the files of pensioners with both the halves of PPO will be returned to the Branch

Manager of the bank, after making the entry of the revised rates of pension, the rate of DA in the Pension Check Register. Similarly, in case of normal incremental increase, the respective Treasury Officer/Pension Payment Officer will requisition the personal files of the state Pensioners along with disburser's as well as pensioner's half of PPO from the Branch Manager of the Bank concerned and return them to him after revising the rates of pension and DA in both the halves of PPOs at his own level.

13.2 Whenever Branch Manager of Public Sector Bank making pension payment to the State Pensioner, revises the rate of DA and basic pension of pensioner, he will send a statement to the link branch of the bank to update the Register of Payment of pension at his end.

13.3 Each link branch will be responsible for ensuring that—

(a) Copies of the orders sanctioning increase in pension have actually been received by their paying branches; and

(b) Payment of increase in pension at the revised rates to the pensioners has been commenced by them without any undue delay.

They will also take up with the Treasury Officer/Pension Payment Officer cases if any, where the verification or intimation of entitlement of increase in pension at the revised rates has been delayed for more than one month, cases involving delays exceeding three months will be brought to notice of the Director, Pension & Accountant General for taking appropriate remedial action with a copy to the Finance Department.

13.5 In the case of a pensioner/family pensioner who declare about his employment /re-employment as per paragraph 10, the paying branch shall suspend payment of dearness relief and/or dearness pay in lieu of dearness relief on pension/family pension from the day of such re-employment. The payment of Dearness Relief will be re-started by the paying branch from the day following the day on which the term of re-employment/employment comes to an end.

Arrears of pension on death of pensioner:

14. Pension can be drawn for the day of the pensioner's death. On death of a pensioner, the paying branch will receive death certificate of the pensioner and work out any arrears due to the deceased or over-payment, if any, made to him. It will immediately take action to recover the over payments from the deceased's account for which Banks would have obtained an undertaking from the pensioner as provided in paragraph 18 below. For payment of any arrears to the heir of the deceased pensioner, the Bank will seek instructions of the Director Pension/Accountant General through the Treasury. Payment of arrears of pension to the heirs of the pensioner will be made as per Rule 184 of Rajasthan Treasury Rules, 2012.

Family Pension:

15. On receipt of intimation of death of the pensioner the paying branch of the Bank will obtain the death certificate of the pensioner as well as an application in Annexure V for payment of family pension and will commence payment of family pension at the rates indicated by the Director Pension/Accountant General in the disburser's portion of the PPO. The paying branch will enter the date of death of the pensioner in the disburser's portion of the PPO and also make entries in the pensioner's portion and in the register of payment in Annexure III.

15.1 Payment of family pension will be made by credit to Saving account of the recipient (not a "Joint" or either or "Survivor" account) which may be opened if the recipient does not already have one and an undertaking similar to the one referred to in paragraph 6 will be obtained by the paying branch from the recipient before the family pension is paid.

15.2 The paying branch will also advise the Treasury Officer, through the link branch, the date of the pensioner's death and commencement of payment of family pension for keeping record under intimation to the Director Pension/Accountant General.

15.3 The procedure for the commencement of family pension has been further elaborated in detail vide Directorate of Pension and Pensioners' Welfare Department's circular No.F.5(254) DPD/rule/05/1920-1963 dated 23.11.2010 given at annexure VII. The family pension shall be admissible to:-

- (a) a widow/widower, up to the date of death or remarriage, whichever is earlier;
- (b) unmarried son till he attains the age of twenty five years or on earning a monthly income exceeding Rs. 2550/-;
- (c) daughter, including widowed/divorced daughter till she attains the age of 25 years or on earning a monthly income exceeding Rs. 2550/- per month or up to the date of her marriage/re-marriage, whichever is earlier;
- (d) parents who were wholly dependent upon the Government servant when he/she was alive provided the deceased employee had left behind neither a widow nor a child and the income of parent is not more than Rs. 2550/-;
- (e) the family pensioner mentioned at (b), (c) and (d) above will furnish income certificate once in six months in May and November.

Note: Family pension to an eligible Government servant /pensioner is payable in addition to his/her pay or pension, in cases where both husband and wife had been Government servant or one of them is still serving as a Government servant.

Cessation of Pension:

16. When pension ceased to be payable to a pensioner, recipient of a family pension on death etc., the paying branch will make necessary entries in the PPO and its records and return it to the Treasury Officer through the link branch. The latter will likewise amend its records.

Renewal of Pension Payment Order:

17. Whenever a pension payment order is required to be renewed due to mutilation, tearing and defacement, the paying branch may send the PPO to the Treasury Officer through link branch for renewal and return. The paying branches will not be required to send disburser's portion of the PPOs to the Treasury Officer for renewal where all the pages for recording disbursements have been used up; continuation sheets will be added by the paying branches themselves. A suitable entry will be made by the paying branch on the P.P.O. (disburser's portion), whenever a continuation sheet is added specifying the number of pages available on the sheet.

Indemnification by the Bank :

18. The Bank will indemnify the Government against any wrong or over-payment to pensioners and execute necessary indemnity bond being prescribed for the purpose. To safeguard their own interests, the Bank will obtain an undertaking from the pensioner that excess payment credited to the accounts of the pensioners can be recovered by the Bank. Such undertaking will be accepted by the Banks on plain papers.

Inspection/Audit of accounts, records and register by Accountant General or his nominee or the Treasury/Sub-Treasury Officer:

19. The accounts, records and registers maintained in the paying branches of the Bank shall be open to Audit by the Accountant General or his nominee or the Treasury/Sub-Treasury Officer.

20. Payment of pension to pensioners of other State Government :

20.1 The scope of the scheme is extended with effect from the pensions for the month of April, 1982 (payable on or after 1st May, 1982) to cover the pensioners of Bihar, Madhya Pradesh, Punjab, West Bengal, Orissa, Haryana, Himachal Pradesh, Gujarat, U.P., Goa, Daman & Diu and Meghalaya, Maharashtra Governments, including pensioners in receipt of family pension who are drawing pension from any Treasury/Sub-Treasury in Rajasthan or who want to draw pension in Rajasthan State.

20.2 The payments made in the public sector Bank will be distinctly shown by the Bank in the payment scrolls against the State Government to whom the payment is debitale. The payment will, however, be initially taken against the cash balance of the Rajasthan Government.

20.3 The payment made on behalf of other State Governments will be consolidated by the Accountant General, Rajasthan with reference to the payment scrolls received through the Treasury Officers and reimbursement of the amounts so paid shall be obtained from the concerned Accountant General. The instructions for carrying out inter State adjustments will be mutatis mutandis observed in this respect.

21. Payment of additional pension and family pension:

21.1 The State Government vide notification no. F.12(3) FD(Rule) 2008 dated 12.9.2008 read with another notification of even number dated 15.4.2011 has provided to sanction additional pension and family pension on the first of the month in which the date of birth of such pensioner occur as under:

	<i>Age of pensioner/family pensioner</i>	<i>% of additional pension/ family pension</i>
1	From 80 years to less than 85 years	20% of the revised basic pension/family pension
2	From 85 years to less than 90 years	30% of the revised basic pension/family pension
3	From 90 years to less than 90 years	40% of the revised basic pension/family pension
4	From 95 years to less than 100 years	50% of the revised basic pension/family pension
5	From 100 years and above	100% of the revised basic pension/family pension

21.2 For the convenience of pensioners and family pensioners, after tallying the date of birth of pensioner/family pensioner in both the halves of PPO/FPPO, Bank Manager will commence the payment of enhanced pension/family pension at his own level by following the procedure laid down in the circular of Directorate of Pension and Pensioners' Welfare Department No. F.5 (254) DPD/Rule (Single File) 2008 dated 01.9.2011 which is given at annexure-VIII.

21.3 If, however, date of birth is not mentioned in the PPO/FPPO, Bank Manager after obtaining an application from pensioner with any of the documents as an evidence of birth, such as Certificate issued by the Board of Secondary Education or equivalent Institute, Driving License, Passport and Pan Card will forward it with the pensioners file containing both the halves of PPO to the respective Treasury Officer/Pension Payment Officer who will determine the date of birth and return the pensioner's/Family pensioner's file after making entries in both the halves of PPO as well as Pension Check Register with an intimation along with the evidence of birth to the pension sanctioning authority of Pension Department, to the Branch Manager concerned. It is, however, clarified that the above documents as an evidence of date of birth must have been issued before 12.09.2008.

21.4 If any of the documents is not available with the pensioner/family pensioner, Branch Manager of Bank may advise him/her to furnish a certified copy of Family Pensioner's Medical

Diary/Voter ID Card/ Ration Card or a certificate of date of birth ascertained by a Sub Divisional Magistrate. However, on the basis of such an evidence or any approximate age of family members declared by a pensioner at the time of submitting details for pension case available in the pension file, date of birth will be determined by Director, Pension and Pensioners' Welfare Department, Government of Rajasthan.

21.5 The procedure for determination of date of birth dealt with at para 21.3 and 21.4 is as envisaged in the Memorandum no. F.12(3) FD (Rules)/2008 dated 30.06.2009, the circular of Directorate of Pension no. F.5(254) DPD/08/1359-1376 H dated 07.08.2009, Memorandum No.F.12(3) FD(Rules) 2008 dated 29.09.2011 and the circular of Director of Pension and Pension Welfare Department No.F.(254) DPD/Rule/Part- /Single File 12160 H dated 19.01.2012. The copies of the above memoranda and circulars are given at annexure IX,X, XI and XII.

¹[Annexure-I

कोषालय जयपुर (शहर) (रिजर्व कोषालय) में बहुमूल्य सामग्री प्राप्त करने, इसके रखरखाव तथा निस्तारण की प्रक्रिया।

(क) बहुमूल्य वस्तुएं जमा कराने की प्रक्रिया :

1. समस्त राजस्थान के लिए कोषागार नियमावली के नियम 120(3) के अन्तर्गत कोषालय, जयपुर (शहर) रिजर्व कोषालय है।
2. इस कोषालय में जिला कलेक्टर, जयपुर की अनुमति से केवल वे ही बहुमूल्य सामग्री जमा कराई जा सकेगी जिन्हें सक्षम न्यायालय द्वारा, राज्य कोष में अन्तिम रूप से समाहित करने के बारे में स्पष्ट आदेश कर दिया गया हो।
3. जमाकर्ता विभाग द्वारा सक्षम न्यायालय/अधिकारी के आदेशों की प्रति जमा कराई जाने वाली सामग्री के साथ प्रस्तुत करना आवश्यक होगा। विभाग यह भी प्रमाणित करेगा कि इस प्रकरण में कोई अपील/रिव्यू/रिवीजन/याचिका लम्बित नहीं है।
4. जमा कराये जाने वाले प्रत्येक आइटम जैसे सोना, चांदी, जवाहरात, पुराने सिक्के आदि की सूची निम्न प्रारूप में जमाकर्ता विभाग द्वारा प्रस्तुत की जाएगी :

प्रपत्र - 1

सामग्री भेजने वाले अधिकारी का नाम, पद एवं विभाग.....

क्र. सं.	मालखाना नम्बर	मुकदमा संख्या	सामग्री का पूर्ण विवरण	शुद्ध तौल/ माप/ संख्या	प्रचलित बाजार दर के आधार पर अनुमानित मूल्य	सामग्री कलात्मक/ पुरातत्व/धार्मिक महत्व की है। हां/नहीं	विशेष विवरण
1	2	3	4	5	6	7	8

“प्रमाणित किया जाता है कि रिजर्व कोषालय, जयपुर में स्थाई रूप से जमा करायी जा रही उपरोक्त बहुमूल्य सामग्री.....(न्यायालय का नाम) द्वारा मुकदमा संख्या..... बनाम.....(केस का उनवान) में पारित, निर्णय दिनांक /वित्त विभाग के आदेश क्रमांक.....दिनांक.....(प्रति संलग्न) (जैसी भी स्थिति हो) के द्वारा अंतिम रूप से राज्य सरकार की सम्पत्ति घोषित कर दी गई है। इस प्रकरण में कोई अपील/रिव्यू/रिवीजन/याचिका लंबित नहीं है तथा जमा करायी जा रही सामग्री की भविष्य में कोई आवश्यकता नहीं होगी।

हस्ताक्षर
नाम अधिकारी
पदनाम मय मोहर
विभाग
दिनांक”

5. बहुमूल्य सामग्री सक्षम अधिकारी, जिसके द्वारा रिजर्व कोषालय में बहुमूल्य सामग्री भिजवाई जावे, के पत्र के साथ कोषालय में सीलड पैकेट में व्यक्तिगत वाहक द्वारा प्रस्तुत की जायेगी। कोई भी सामग्री खुले रूप में (अनसीलड पैकेट में) स्वीकार नहीं की जावेगी। सीलड पैकेट पर भिजवाने वाला अधिकारी स्वयं के हस्ताक्षर एवं मोहर अंकित करेगा। सामग्री लाने वाले व्यक्ति का नाम, पद एवं हस्ताक्षर भी सक्षम अधिकारी द्वारा प्रमाणित कर भिजवाये जाएंगे।
6. इस प्रकार सीलड पैकेट में लाई गई बहुमूल्य सामग्री को कोषाधिकारी जयपुर (शहर), उनके द्वारा नामित अतिरिक्त कोषाधिकारी, कोषालय का रोकडिया एवं सामग्री लाने वाले अधिकारी की समिति द्वारा कोषालय में रखने हेतु स्वीकार किया जाएगा। इस समिति के समक्ष सीलड पैकेट को खोलकर प्रत्येक बहुमूल्य सामग्री को तौलकर, गिनकर अथवा नापकर (जैसी भी स्थिति हो) स्वीकार किया जाएगा।
7. संबंधित विभाग द्वारा रिजर्व कोषालय में सामग्री जमा कराने से पूर्व जिला कलेक्टर जयपुर को उपरोक्त बिन्दु 4 में दिये गये प्रपत्र-1 में जमा की जाने वाली समस्त सामग्री का पूर्ण एवं स्पष्ट विवरण यथा वजन हेतु धर्मकांटा पर्ची एवं शुद्धता हेतु बुलियन पर्ची सहित प्रेषित किया जाएगा। उक्त विवरण प्राप्त होने पर जिला कलेक्टर, जयपुर कोषाधिकारी, जयपुर (शहर) को उक्त सामग्री को रिजर्व कोषालय में जमा करने की अनुमति प्रदान करेंगे। तत्पश्चात् संबंधित विभाग को उक्त सामग्री जमा कराने की तिथि सूचित की जाएगी। कोषाधिकारी यह सुनिश्चित करेंगे कि उक्त निर्धारित तिथि को सामग्री प्राप्त करने हेतु सभी आवश्यक व्यवस्थाएं हों।
8. यदि भेजी गयी सामग्री की सूची व प्राप्त होने वाली सामग्री में कोई अन्तर आता है तो उक्त सामग्री कोषालय में जमा नहीं की जाकर संबंधित विभाग को उसके कारणों की लिखित जानकारी देते हुए सामग्री लाने वाले व्यक्ति को ही पैकेट सील कर वापस कर दी जाएगी। इस अस्वीकृति पत्र की प्राप्ति उक्त व्यक्ति से प्राप्त की जाएगी। इस पत्र की एक प्रति रजिस्टर्ड डाक से भी संबंधित अधिकारी को अलग से भिजवाई जाएगी।
9. प्राप्त बहुमूल्य सामग्री का सूची से मिलान करने पर कोई अन्तर नहीं आता है तो उस सामग्री का मूल्यवान सामग्री प्राप्ति पंजिका (टीवाई 11) में इंट्राज किया जाकर कोषाधिकारी के हस्ताक्षरों से जारी प्राप्ति रसीद सामग्री लाने वाले को जारी की जाएगी।
10. रिजर्व कोषालय में जमा कराई गई बहुमूल्य सामग्री जमा करने के पश्चात् कोषाधिकारी द्वारा वापस नहीं लौटायी जावेगी। यदि किन्हीं विशेष परिस्थितियों में ऐसा किया जाना आवश्यक हो तो इस हेतु संबंधित विभाग से औचित्यपूर्ण तथ्यात्मक विवरण के साथ प्रार्थना प्राप्त होने पर कोषाधिकारी जयपुर (शहर) द्वारा जिला कलेक्टर, जयपुर के स्तर से निदेशक, कोष एवं लेखा विभाग के माध्यम से वित्त विभाग राजस्थान की पूर्वानुमति प्राप्त कर सामग्री लौटाई जा सकेगी।

(ख) बहुमूल्य सामग्री का कोषालय में रखरखाव :

11. बहुमूल्य सामग्री प्राप्त करने के पश्चात् यह सामग्री एक पैकेट के रूप में रखी जाएगी। उस पैकेट पर वही क्रम संख्या अंकित की जावेगी जिस क्रम संख्या पर बहुमूल्य सामग्री को संबंधित पंजिका में दर्ज किया जावेगा जिससे भविष्य में बहुमूल्य सामग्री की जांच/सत्यापन की आवश्यकता होने पर पंजिका में अंकित क्रमानुसार बहुमूल्य सामग्री के पैकेट को चिह्नित करने में कोई कठिनाई नहीं हो। यदि किसी विभाग से प्राप्त समस्त सामग्री को एक पैकेट में रखना संभव नहीं हो तो उसे एक से अधिक पैकेट में रखा जा सकता है। ऐसे प्रत्येक पैकेट पर रजिस्टर की क्रम संख्या के पश्चात् कोष्ठक में इस प्रकार संख्या दर्ज की जावेगी कि उक्त सामग्री जितने पैकेट में रखी गई है वह नीचे तथा उस पैकेट की संख्या ऊपर दर्ज हो। उदाहरणार्थ, यदि कोई सामग्री कोषालय द्वारा 100 नम्बर पर दर्ज की जाती है एवं उसके पांच पैकेट बनाये जाते हैं तो प्रत्येक पैकेट पर क्रम संख्या 100 लिखकर इसके पश्चात् पहले पैकेट पर कोष्ठक में 1/5, दूसरे पैकेट पर 2/5 तथा इसी तरह अन्तिम पैकेट पर 5/5 अंकित किया जावेगा जिससे यह जानकारी हो सके कि अमुक पैकेट रजिस्टर के 100 वें क्रमांक पर अंकित है तथा यह सामग्री कुल पांच पैकेट में रखी गई है एवं यह पैकेट उन 5 पैकेटों में से 1,2,3,4 अथवा 5 वां है। बहुमूल्य सामग्री स्ट्रांग रूम में ताले वाली अलमीरा में ही रखी जावेगी। यदि कोई सामग्री बड़े आकार की होने के कारण अलमीरा में रखना संभव न हो तो उसे स्ट्रांग रूम में सुरक्षित तौर पर रखा जाएगा।
12. प्रत्येक वर्ष माह मई में कोषाधिकारी बहुमूल्य सामग्री का भौतिक सत्यापन करेंगे एवं सत्यापन का इन्द्राज बहुमूल्य सामग्री पंजिका में दर्ज करेंगे।

(ग) बहुमूल्य सामग्री का निस्तारण :

13. उक्त बिंदु संख्या 6 में विहित प्रक्रियानुसार सामग्री स्वीकार करने के पश्चात् कोषाधिकारी जयपुर (शहर) समस्त सामग्री एवं साथ लाए गए दस्तावेजों का निरीक्षण करेंगे। वह प्राप्त सामग्री में से प्रथम दृष्ट्या पुरा-कला महत्व की प्रतीत होने वाली सामग्री को चिह्नित करके अविलंब पुरातत्व विभाग को सूचित करेंगे। अर्थात् सामग्री प्राप्ति के साथ ही उसमें से पुरा-कला महत्व की सामग्री के हस्तांतरण की प्रक्रिया प्रारंभ कर दी जाएगी।
14. पुरातत्व विभाग का दायित्व होगा कि वह कोषाधिकारी (शहर), जयपुर से उक्तानुसार लिखित आग्रह मिलते ही विभागीय विषय विशेषज्ञों को ऐसी सामग्री के निरीक्षण, चिह्निकरण एवं मूल्यांकन के लिए भेजेगा। पुरातत्व विभाग द्वारा छांटी गई सामग्री का मूल्यांकन योग्य मूल्यांकनकर्ताओं से शीघ्र कराया जाकर ऐसी सामग्री को पुरातत्व विभाग को हस्तांतरित करने के लिए कोषाधिकारी जयपुर (शहर) से लिखित आग्रह किया जाएगा।
15. ऐसा आग्रह प्राप्त होने पर जिला कलक्टर, जयपुर द्वारा निदेशक कोष एवं लेखा विभाग के माध्यम से वित्त विभाग, राजस्थान की अनुमति प्राप्त की जाकर यह

सामग्री पुरातत्व विभाग को हस्तांतरित की जा सकेगी। पुरातत्व विभाग इस प्रकार से प्राप्त समस्त सामग्री की उचित अभिरक्षा एवं आवश्यकता होने पर बीमा भी कराएगा।

16. उक्त प्रकार से हस्तांतरित सामग्री की उचित प्रविष्टि कोषाधिकारी, जयपुर (शहर) द्वारा संबंधित पंजिका (TY 11) में की जावेगी। साथ ही हस्तांतरित सामग्री की संबंधित विभाग से रसीद भी प्राप्त की जाकर सुरक्षित रखी जावेगी। प्राप्तकर्ता विभाग भी अपने अभिलेखों में स्टॉक प्रविष्टि करा उसका पूर्ण विवरण प्राप्ति से एक सप्ताह की अवधि में निम्न प्रारूप में स्वयं विभागाध्यक्ष के हस्ताक्षरों से कोषाधिकारी, जयपुर (शहर) को आवश्यक रूप से प्रेषित करेगा :

प्रपत्र – 2

“प्रमाणित किया जाता है कि कोषालय जयपुर (शहर) के पत्रांक..... दिनांकके द्वारा हस्तान्तरित निम्न सामग्री की स्टॉक प्रविष्टि इस विभाग के स्टॉक रजिस्टर के पृष्ठ संख्या.....एवं क्रम संख्या.....पर दिनांक..... को कर दी गई है :-

क्र. सं.	सामग्री का पूर्ण विवरण	शुद्ध तौल / माप / संख्या	सामग्री का आंका गया मूल्य	विशेष विवरण
1	2	3	4	5

हस्ताक्षर
नाम अधिकारी
पदनाम मय मोहर
विभाग
दिनांक”

17. यदि निर्धारित अवधि में उपरोक्त प्रमाण पत्र कोषाधिकारी, जयपुर (शहर) को प्राप्त नहीं होता है तो कोषाधिकारी प्रकरण संबंधित विभागाध्यक्ष एवं आवश्यकता होने पर आवश्यक कार्यवाही हेतु जिला कलेक्टर, जयपुर अथवा आवश्यकतानुसार उनके माध्यम से वित्त विभाग के ध्यान में लाएंगे।
18. पुरातत्व विभाग को सामग्री के हस्तांतरण के पश्चात् शेष बची समस्त बहुमूल्य सामग्री का निस्तारण नियमानुसार खुली नीलामी (open auction) द्वारा किया जाएगा। इसके लिए जिला कलेक्टर, जयपुर निम्न प्रकार से समिति का गठन करेंगे:
 1. जिला कलेक्टर, जयपुर के प्रतिनिधि – अतिरिक्त जिला कलेक्टर (प्रथम) – अध्यक्ष

2. निदेशक, कोष एवं लेखा द्वारा मनोनीत अधिकारी (संयुक्त निदेशक से निम्न स्तर का न हो) —सदस्य
3. कोषाधिकारी, जयपुर (शहर) — सदस्य सचिव
19. कोषाधिकारी, जयपुर (शहर) प्रत्येक वर्ष जून तक समस्त नीलामी योग्य सामग्री की सूची के साथ संबंधित वर्ष में नीलामी करने की आवश्यकता होने/न होने की जिला कलेक्टर की स्पष्ट अभिशंषा के साथ, निदेशालय, कोष एवं लेखा के मार्फत, वित्त विभाग को रिपोर्ट प्रेषित करेंगे। नीलामी बाबत वित्त विभाग का निर्णय अंतिम होगा।
20. खुली नीलामी से पहले नीलामी समिति जिला कलेक्टर, जयपुर के निर्देशानुसार समस्त नीलामी योग्य बहुमूल्य सामग्री का मूल्यांकन कराएगी। इसके लिए नियमानुसार मूल्यांकनकर्ताओं की सेवाएं ली जा सकेंगी।
21. नीलामी योग्य सामग्री का आरक्षित मूल्य बिन्दु संख्या 20 में विहित प्रक्रिया से कराए गए मूल्यांकन एवं प्रचलित बाजार मूल्य दोनों को ध्यान में रखते हुए सावधानीपूर्वक नीलामी समिति द्वारा तय किया जाएगा। नीलामी सामान्य वित्तीय एवं लेखा नियमों के प्रावधानों के अंतर्गत की जाएगी व इसके उचित प्रचार-प्रसार का ध्यान रखा जाएगा। निस्तारण के समय आवश्यक सुरक्षा व्यवस्था भी सुनिश्चित की जाएगी।
22. निस्तारण समिति द्वारा खुली बोली में प्राप्त उच्चतम बोली की उपयुक्तता/अनुपयुक्तता पर कारणों सहित अपनी अभिशंषा जिला कलेक्टर जयपुर को निर्णय हेतु प्रस्तुत की जाएगी। सामग्री का विक्रय जिला कलेक्टर की स्वीकृति से किया जाएगा।
23. एक बार नीलामी के बाद भी यदि कोई सामग्री नीलाम होने से रह जाती है अथवा नीलामी समिति की राय में उचित बोली प्राप्त नहीं हुई है तो नीलामी समिति जिला कलेक्टर, जयपुर से निर्देश प्राप्त कर पुनः नीलामी (Re-auction) कर सकेगी।
24. इसके बाद भी शेष रहे आभूषण, सोना एवं चांदी के आईटमों के निस्तारण हेतु महाप्रबन्धक, भारत सरकार टकसाल, फोर्ट मुम्बई से निर्देश प्राप्त कर, तदनुसार कार्यवाही की जावेगी। महाप्रबन्धक, भारत सरकार टकसाल फोर्ट मुम्बई के पत्र क्रमांक 15-19/258/आर/2000 दिनांक 3.4.2000 के द्वारा निम्न प्रकार प्रक्रिया सूचित की गई है :
- (अ) यदि सोने या चांदी की मुद्दक माल वस्तुओं की कीमत 20000/- रुपये से कम है तो जब्त सोना, चांदी आभूषण/वस्तुएं रजिस्ट्री और बीमाकृत डाक द्वारा अन्तिम निपटान के लिए इस टकसाल को भेजी जा सकती हैं। यदि इन वस्तुओं की कीमत रुपये 20000/- या उससे अधिक है तो कृपया पुलिस सुरक्षा बल के साथ अपने प्रतिनिधि द्वारा पूर्व सूचना देकर अपनी सुविधानुसार किसी भी कार्य दिवस को टकसाल में भेजे।
- (ब) यदि वस्तुएं बीमाकृत डाक से भेजी जा रही हैं तो कृपया सुनिश्चित करें कि सोने, चांदी के आभूषण/वस्तुएं सुरक्षित रूप से टीन के डिब्बे में बंद करके

ढक्कन पर मुहर लगाकर रखी गई हों ताकि यातायात में नुकसान न होने पाए। सोने या चांदी के लिए संदर्भित पत्र की एक प्रति अलग बीजक के साथ भेजें जिसमें वस्तु का वजन, शुद्धता, विवरण आदि हो। एक प्रति पार्सल के अन्दर रखी जाए तथा मूल पत्र और बीजक मुहर की प्रतिकृति के साथ इस टकसाल को अग्रिम रूप से भेज दी जाए।

(स) सोना, चांदी, आभूषण/वस्तुएं गलाकर धातु परीक्षण विभाग की शुद्धता रिपोर्ट के आधार पर सरकारी भण्डार में रख दी जाएगी। सोने चांदी में बुलियन की मात्रा का मूल्य निम्नलिखित दरों पर आपके विभाग को डिमांड ड्राफ्ट द्वारा भेज दिया जाएगा। कृपया सूचित करें कि भारतीय रिजर्व बैंक/भारतीय स्टेट बैंक या इसकी उपशाखाओं में किस शाखा में भुगतान के लिए डिमांड ड्राफ्ट बनाया जाना चाहिए।

(क) **सोना** — भारत सरकार, वित्त मंत्रालय, आर्थिक कार्य विभाग के पत्र संख्या पफ.2/8/89 सिक्का-2 दिनांक 27.3.92 में उल्लिखित संशोधित प्रक्रिया के अनुसार।

(ख) **चांदी** — टकसाल में प्राप्ति की तिथि को बाजार में प्रचलित चांदी की दर के अनुसार।

उपरोक्त प्रक्रिया एवं इसमें महाप्रबंधक, भारत सरकार टकसाल, फोर्ट मुंबई द्वारा समय-समय पर किए गए संशोधनों के अनुसार सामग्री भारत सरकार टकसाल फोर्ट, मुम्बई को प्रेषित की जाएगी।

25. उक्तानुसार सामग्री के निस्तारण के पश्चात् लेखांकन हेतु नीलामी के द्वारा निस्तारित सामग्री से प्राप्त आय एवं जो सामग्री भारत सरकार के टकसाल (मिन्ट) में भेजी जाएगी उस सामग्री के तौल के अनुसार जो भी राशि मिन्ट द्वारा दी जाएगी, को राजकोष के संबंधित मद 0070—अन्य प्रशासनिक सेवाएं, 060—अन्य सेवाएं, 800—अन्य प्राप्तियां, (020) —अन्य निधि प्राप्तियां में जमा करा दिया जाएगा।
26. उपरोक्त निर्देशों के किसी बिन्दु/बिन्दुओं की व्याख्या के संबंध में संशय अथवा विवाद होने की स्थिति में प्रकरण वित्त विभाग को मार्गदर्शन हेतु संदर्भित किया जावेगा एवं वित्त (जीएण्डटी) विभाग का निर्णय अन्तिम होगा।']

कोषालय जयपुर (शहर) रिजर्व कोषालय में बहुमूल्य सामग्री प्राप्त करने, इसके रखरखाव तथा निस्तारण की प्रक्रिया के सम्बन्ध में उप शासन सचिव, वित्त (सा.वि.ले.नि.) विभाग, राजस्थान के पत्रांक संख्या प.2(1)वित्त/साविलेनि/2000 दिनांक 20.2.2004 द्वारा जारी निर्देश

(क) बहुमूल्य वस्तुएं जमा कराने की प्रक्रिया :

1. समस्त राजस्थान के लिए कोषागार नियमावली के नियम 122(2) के अन्तर्गत कोषालय, जयपुर (शहर) रिजर्व कोषालय है।
2. इस कोषालय में जिला कलेक्टर, जयपुर की अनुमति से केवल वे ही बहुमूल्य सामग्री जमा कराई जा सकेगी जिन्हें सक्षम न्यायालय द्वारा, राज्य कोष में अन्तिम रूप से समाहित करने के बारे में स्पष्ट आदेश कर दिया गया हो।
3. जमाकर्ता विभाग द्वारा सक्षम न्यायालय/अधिकारी के आदेशों की प्रति जमा कराई जाने वाली सामग्री के साथ प्रस्तुत करना आवश्यक होगा। विभाग यह भी प्रमाणित करेगा कि इस प्रकरण में कोई अपील/रिव्यू/रिवीजन/याचिका लम्बित नहीं है।
4. जमा कराये जाने वाले प्रत्येक आइटम जैसे सोना, चांदी, जवाहरात, पुराने सिक्के आदि की सूची निम्न प्रारूप में जमाकर्ता विभाग द्वारा प्रस्तुत की जावेगी—

सामग्री भेजने वाले अधिकारी का नाम, पद एवं विभाग.....

क्र.सं.	मानलखाना नम्बर	मुकदमा संख्या	सामग्री का पूर्ण विवरण	शुद्ध तौल/ माप/ संख्या	सामग्री कलात्मक/ पुरातत्व/धार्मि क महत्व की है। हां/नहीं	विशेष विवरण
1	2	3	4	5	6	7

“प्रमाणित किया जाता है कि रिजर्व कोषालय, जयपुर में स्थाई रूप से जमा करायी जा रही उपरोक्त बहुमूल्य सामग्री.....(न्यायालय का नाम) द्वारा मुकदमा संख्या.....बनाम.....(केस का उनवान) में परित, निर्णय दिनांक/वित्त विभाग के आदेश क्रमांक.....दिनांक.....(प्रति संलग्न) (जैसी भी स्थिति हो) के द्वारा अंतिम रूप से राज्य सरकार की सम्पत्ति घोषित कर दी गई है। इस प्रकरण में कोई अपील/रिव्यू/रिवीजन/याचिका लम्बित नहीं है तथा जमा करायी जा रही सामग्री की भविष्य में कोई आवश्यकता नहीं होगी।

हस्ताक्षर

नाम अधिकारी

पदनाम मय मोहर

विभाग

दिनांक

5. बहुमूल्य सामग्री सक्षम अधिकारी, जिसके द्वारा रिजर्व कोषालय में बहुमूल्य सामग्री भिजवाई जावे, के पत्र के साथ कोषालय में सीलड पैकेट में व्यक्तिगत वाहक द्वारा प्रस्तुत की जायेगी। कोई भी सामग्री खुले रूप में (अनसीलड पैकेट में) स्वीकार नहीं की जावेगी। सीलड पैकेट पर भिजवाने वाला अधिकारी स्वयं के हस्ताक्षर एवं मोहर अंकित करेगा। सामग्री लाने वाले व्यक्ति का नाम, पद एवं हस्ताक्षर भी सक्षम अधिकारी द्वारा प्रमाणित कर भिजवाये जावेंगे।

6. सामग्री मूल्यवान धातु जैसे सोने, चांदी, हीरे, जवाहरात, सिक्के आदि की शुद्धता एवं अनुमानित मूल्य का परीक्षण जयपुर स्थित इस कार्य हेतु सूचीबद्ध प्रयोगशाला से करवाया जावेगा। सामग्री का परीक्षण यथासंभव कोषाधिकारी द्वारा स्वयं सहित उनके द्वारा मनोनीत एक सहायक कोषाधिकारी, कोषालय का रोकडिया एवं सामग्री लाने वाले व्यक्ति के समक्ष कोषालय में ही कराया जाना चाहिये। ऐसा संभव नहीं होने की स्थिति में उक्त परीक्षण सूचीबद्ध प्रयोगशाला में उनके द्वारा मनोनीत एक सहायक कोषाधिकारी, कोषालय का रोकडिया एवं बानगी लाने वाले व्यक्ति की समिति के समक्ष कराया जावेगा। ऐसी प्रयोगशालाओं को जिला कलेक्टर, जयपुर द्वारा

समय-समय पर सूचीबद्ध किया जावेगा। इस परीक्षण पर होने वाला व्यय कोषालय जयपुर (शहर) द्वारा वहन किया जावेगा।

7. सामग्री की जांच के पश्चात् बहुमूल्य सामग्री को एक समिति जिसमें कोषाधिकारी, जयपुर (शहर), बिन्दु संख्या 6 में उल्लेखित सहायक कोषाधिकारी, कोषालय का रोकडिया एवं सामग्री लाने वाला व्यक्ति सदस्य होंगे, द्वारा कोषालय में रखने हेतु स्वीकार किया जावेगा। इन सभी के समक्ष बहुमूल्य सामग्री को तौलकर, गिनकर अथवा नापकर (जैसी भी स्थिति हो) स्वीकार किया जावेगा।

8. संबंधित विभाग द्वारा रिजर्व कोषालय में सामग्री जमा कराने से पूर्व कोषाधिकारी जयपुर (शहर) को उपरोक्त बिन्दु 4 में दिये गये प्रपत्र में जमा की जाने वाली समस्त सामग्री का पूर्ण एवं स्पष्ट विवरण प्रेषित किया जावेगा। उक्त विवरण प्राप्त होने पर कोषाधिकारी (शहर) जिला कलेक्टर, जयपुर से उक्त सामग्री को रिजर्व कोषालय में जमा करने की अनुमति प्राप्त कर संबंधित विभाग को उक्त सामग्री जमा कराने की तिथि सूचित करेंगे। कोषाधिकारी यह सुनिश्चित करेंगे कि उक्त निर्धारित तिथि को सामग्री प्राप्त करने हेतु सभी आवश्यक व्यवस्थाएं हों।

9. यदि भेजी गयी सामग्री की सूची व प्राप्त होने वाली सामग्री में कोई अन्तर आता है तो उक्त सामग्री कोषालय में जमा नहीं की जाकर संबंधित विभाग को उसके कारणों की लिखित जानकारी देते हुए सामग्री लाने वाले व्यक्ति को ही वापस कर दी जावेगी। इस अस्वीकृति पत्र की प्राप्ति उक्त व्यक्ति से प्राप्त की जावेगी। इस पत्र की एक प्रति रजिस्टर्ड डाक से भी संबंधित अधिकारी को अलग से भिजवाई जावेगी।

10. प्राप्त बहुमूल्य सामग्री का सूची से मिलान करने पर कोई अन्तर नहीं आता है तो उस सामग्री का इन्द्राज सामग्री प्राप्ति पंजिका (टीवाई 76) में दर्ज किया जाकर कोषाधिकारी के हस्ताक्षरों से जारी प्राप्ति रसीद सामग्री लाने वाले को जारी की जाएगी।

11. रिजर्व कोषालय में जमा कराई गई बहुमूल्य सामग्री जमा करने के पश्चात् कोषाधिकारी द्वारा वापस नहीं लौटायी जावेगी। यदि किन्हीं विशेष परिस्थितियों में ऐसा किया जाना आवश्यक हो तो इस हेतु संबंधित विभाग से प्रार्थना प्राप्त होने पर कोषाधिकारी जयपुर (शहर) द्वारा जिला कलेक्टर, जयपुर के माध्यम से वित्त विभाग राजस्थान की पूर्वानुमति प्राप्त कर सामग्री लौटाई जा सकेगी।

(ख) बहुमूल्य सामग्री का कोषालय में रख-रखाव :

12. बहुमूल्य सामग्री प्राप्त करने के पश्चात् यह सामग्री एक पैकेट के रूप में रखी जाएगी। उस पैकेट पर वही क्रम संख्या अंकित की जावेगी जिस क्रम संख्या पर बहुमूल्य सामग्री को संबंधित पंजिका में दर्ज किया जावेगा जिससे भविष्य में बहुमूल्य सामग्री की जांच/सत्यापन की आवश्यकता होने पर पंजिका में अंकित क्रमानुसार बहुमूल्य सामग्री के पैकेट को चिन्हित करने में कोई कठिनाई नहीं हो। यदि किसी विभाग से प्राप्त समस्त सामग्री को एक पैकेट में रखना संभव नहीं हो तो उसे एक से अधिक पैकेट में रखा जा सकता है। ऐसे प्रत्येक पैकेट पर रजिस्टर की क्रम संख्या के पश्चात् कोष्ठक में इस प्रकार संख्या दर्ज की जावेगी कि उक्त सामग्री जितने पैकेट में रखी गई है वह नीचे तथा उस पैकेट की संख्या उपर दर्ज हो। उदाहरणार्थ, यदि कोई सामग्री कोषालय द्वारा 100 नम्बर पर दर्ज की जाती है एवं उसके पांच पैकेट बनाये जाते हैं तो प्रत्येक पैकेट पर क्रम संख्या 100 लिखकर इसके पश्चात् पहले पैकेट पर कोष्ठक में $1/5$ दूसरे पैकेट पर $2/5$ तथा इसी तरह अन्तिम पैकेट पर $5/5$ अंकित किया जावेगा जिससे यह जानकारी हो सके कि अमुक पैकेट रजिस्टर के 100वें क्रमांक पर अंकित है तथा यह सामग्री कुल पांच पैकेट में रखी गई है। एवं यह पैकेट उन 5 पैकेटों में से 1,2,3,4 अथवा 5वां है। बहुमूल्य सामग्री स्ट्रांग रूप में ताले वाली अलमीरा में ही रखी जावेगी। यदि कोई सामग्री बड़े आकार की होने के कारण अलमीरा में रखना संभव न हो तो उसे स्ट्रांग रूम में सुरक्षित तौर पर रखा जावेगा।

13. प्रत्येक वर्ष माह मई में कोषाधिकारी बहुमूल्य सामग्री का भौतिक सत्यापन करेंगे एवं सत्यापन का इन्द्राज बहुमूल्य सामग्री पंजिका में दर्ज करेंगे।

(ग) बहुमूल्य सामग्री का निस्तारण :

14. बहुमूल्य सामग्री का निस्तारण प्रतिवर्ष सामान्यतः जून माह में किया जावेगा।

15. बहुमूल्य सामग्री के निस्तारण से पूर्व कोषाधिकारी जयपुर (शहर) द्वारा आवश्यकतानुसार उसका निरीक्षण, निदेशक पुरातत्व एवं संग्रहालय विभाग राजस्थान, जयपुर/निदेशक जवाहर कला

केन्द्र, जयपुर/आयुक्त देवस्थान विभाग, उदयपुर अथवा उनके द्वारा मनोनीत उपयुक्त स्तर के अधिकारियों से कराया जाकर उनके द्वारा पुरातत्व/कलात्मक/धार्मिक महत्व की चिन्हित सामग्री, यदि कोई हो, को उनके विभाग को हस्तान्तरित करने के संबंध में लिखित सूचना प्राप्त करेंगे एवं जिला कलेक्टर, जयपुर के माध्यम से वित्त विभाग राजस्थान की अनुमति से संबंधित विभाग को हस्तान्तरित किया जावेगा जिसकी समुचित प्रविष्टि कोषाधिकारी द्वारा संबंधित पंजिका (टीवाई 76) में की जावेगी। कोषाधिकारी जयपुर (शहर) द्वारा उपरोक्त विभागों को हस्तान्तरित सामग्री की संबंधित विभाग से रसीद प्राप्त की जाकर अभिलेख में सुरक्षित रखी जावेगी। निदेशक, पुरातत्व एवं संग्रहालय राजस्थान जयपुर/निदेशक जवाहर कला केन्द्र जयपुर/आयुक्त देवस्थान विभाग, उदयपुर द्वारा प्राप्त की गई उपरोक्त सामग्री की विभागीय अभिलेख में स्टॉक प्रविष्टि सुनिश्चित कर उसका पूर्ण विवरण सामग्री प्राप्ति से एक सप्ताह की अवधि में निम्न प्रारूप में स्वयं विभागाध्यक्ष अथवा उसके द्वारा मनोनीत अधिकारी के हस्ताक्षरों से कोषाधिकारी, जयपुर (शहर) को आवश्यक रूप से प्रेषित किया जावेगा—

प्रमाणित किया जाता है कि कोषालय जयपुर (शहर) के पत्रांक..... दिनांक.....के द्वारा हस्तान्तरित निम्न सामग्री की स्टॉक प्रविष्टि इस विभाग के स्टॉक रजिस्टर के पृष्ठ संख्या..... एवं क्रम संख्या.....पर दिनांक..... को कर दी गई है—

क्र.सं.	सामग्री का पूर्ण विवरण	शुद्ध तौल/ माप/संख्या	विशेष विवरण
1	2	3	4

हस्ताक्षर
नाम अधिकारी
पदनाम मय मोहर
विभाग
दिनांक

16. यदि निर्धारित अवधि में उपरोक्त प्रमाण पत्र कोषाधिकारी जयपुर (शहर) को प्राप्त नहीं होता है तो कोषाधिकारी प्रकरण संबंधित विभागाध्यक्ष एवं आवश्यकता होने पर आवश्यक कार्यवाही हेतु जिला कलेक्टर, जयपुर अथवा आवश्यकतानुसार उनके माध्यम से वित्त विभाग के ध्यान में लावेंगे।

17. रिजर्व कोषालय में रखी गई सामग्री का निस्तारण निम्न सदस्यों की समिति द्वारा किया जावेगा –

1. जिला कलेक्टर, जयपुर के प्रतिनिधि अतिरिक्त जिला कलेक्टर (प्रथम)
2. निदेशक, कोष एवं लेखा द्वारा मनोनीत अधिकारी में उपनिदेशक से निम्न स्तर का न हो,
3. जिला कोषाधिकारी जयपुर (शहर) – सदस्य सचिव

सदस्य सचिव द्वारा निस्तारण समिति की बैठक की सूचना वित्त (जीएण्डटी) विभाग, निदेशक, कोष एवं लेखा व जिला कलेक्टर जयपुर एवं समिति के सदस्यों को दी जावेगी।

बहुमूल्य सामग्री की निस्तारण हेतु जिला कोषाधिकारी जयपुर (शहर) वर्ष में न्यूनतम एक बार सामान्यतः जून माह में एवं आवश्यकता होने पर अधिक बार बैठक आयोजित करेंगे।

18. निस्तारण हेतु उपलब्ध शेष सामग्री में से हीरे, जवाहरात अथवा ऐसे पुराने आभूषणों, वस्तुओं जिनकी कलात्मकता के कारण उनके धात्विक मूल्य से अधिक कीमत मिलने की संभावना हो, वह खुली नीलामी द्वारा उपरोक्त निस्तारण समिति द्वारा निस्तारित किये जावेंगे। ऐसे वस्तुओं का आरक्षित मूल्य कोषालय में सामग्री प्राप्त करते समय प्रयोगशाला द्वारा अंकित अनुमानित मूल्य से कम नहीं रखा जावेगा। नीलामी की कार्यवाही सामान्य वित्तीय एवं लेखा नियमों के प्रावधानों के अन्तर्गत की जावेगी। निस्तारण के समय आवश्यक गार्ड की उपस्थिति भी सुनिश्चित की जावेगी।

19. निस्तारण समिति द्वारा खुली बोली में प्राप्त उच्चतम बोली की उपयुक्तता/अनुपयुक्तता पर कारणों सहित अपनी अभिशंषा जिला कलेक्टर जयपुर को निर्णय हेतु प्रस्तुत की जावेगी। सामग्री का विक्रय जिला कलेक्टर की स्वीकृति से किया जावेगा।

20. शेष आभूषण, सोना एवं चांदी के निस्तारण हेतु महाप्रबन्धक, भारत सरकार टकसाल, फोर्ट मुम्बई से निर्देश प्राप्त कर, तदनुसार कार्यवाही की जावेगी। वर्तमान में महाप्रबन्धक, भारत सरकार

टकसाल फोर्ट मुम्बई के पत्र क्रमांक 15-19/258/आर/2000 दिनांक 3.4.2000 के द्वारा निम्न प्रकार प्रक्रिया सूचित की गई है-

(अ) यदि सोने या चांदी की मुददक माल वस्तुओं की कीमत 20000/- रुपये से कम है तो जब्त सोना, चांदी आभूषण/वस्तुएं रजिस्ट्री और बीमाकृत डाक द्वारा अन्तिम निपटान के लिए इस टकसाल को भेजी जा सकती है। यदि इन वस्तुओं की कीमत रुपये 20000/- से अधिक है तो कृपया पुलिस सुरक्षा बल के साथ अपने प्रतिनिधि द्वारा पूर्व सूचना देकर अपनी सुविधानुसार किसी भी कार्य दिवस को टकसाल में भेजे।

(ब) यदि वस्तुएं बीमाकृत डाक से भेजी जा रही है तो कृपया सुनिश्चित करें कि सोने, चांदी के आभूषण/वस्तुएं सुरक्षित रूप से टीन के डिब्बे में बंद करके ढक्कन पर मुहर लगाकर रखी गई हो ताकि यातायात में नुकसान न होने पाए। सोने या चांदी के लिए संदर्भित पत्र की एक प्रति अलग बीजक के साथ भेजे जिसमें वस्तु का वजन, शुद्धता, विवरण आदि हो। एक प्रति पार्सल के अन्दर रखी जाए तथा मूल पत्र और बीजक मुहर की प्रतिकृति के साथ इस टकसाल को अग्रिम रूप से भेज दी जाए।

(स) सोना, चांदी, आभूषण/वस्तुएं गलाकर धातु परीक्षण विभाग की शुद्धता रिपोर्ट के आधार पर सरकारी भण्डार में रख दी जाएगी। सोने चांदी में बुलियन की मात्रा का मूल्य निम्नलिखित दरों पर आपके विभाग को डिमांड ड्राफ्ट द्वारा भेज दिया जाएगा। कृपया सूचित करें कि भारतीय रिजर्व बैंक/भारतीय स्टेट बैंक या इसकी उपशाखाओं में किस शाखा में भुगतान के लिए डिमांड ड्राफ्ट बनाया जाना चाहिए।

(क) **सोना** - भारत सरकार, वित्त मंत्रालय, आर्थिक कार्य विभाग के पत्र संख्या पफ. 2/8/89 सिक्का-2 दिनांक 27.3.92 में उल्लेखित संशोधित प्रक्रिया के अनुसार।

(ख) **चांदी** - टकसाल में प्राप्ति की तिथि को बाजार में प्रचलित चांदी की दर के अनुसार।
उपरोक्त प्रक्रिया के अनुसार सामग्री भारत सरकार टकसाल फोर्ट मुम्बई को प्रेषित की जावेगी।

21. प्राप्त सामग्री के निस्तारण के पश्चात् लेखांकन हेतु जो सामग्री भारत सरकार के टकसाल (मिन्ट) में भेजी जाएगी उस सामग्री के तौल के अनुसार जो भी राशि मिन्ट द्वारा दी जाएगी वह जो सामग्री नीलामी के द्वारा निस्तारण की जाएगी उससे प्राप्त राशि को राजकोष के संबंधित मद 0070-अन्य प्रशासनिक सेवाएं-60-अन्य सेवाएं-800-अन्य प्राप्तियां - (020) -अन्य निधि प्राप्तियां में जमा करा दी जाएगी।

22. उपरोक्त निर्देशों के किसी बिन्दु/बिन्दुओं की व्याख्या के संबंध में संशय अथवा विवाद होने की स्थिति में प्रकरण वित्त विभाग को मार्गदर्शन हेतु संदर्भित किया जावेगा एवं वित्त विभाग का निर्णय अन्तिम होगा।]

ANNEXURE I (A)

**Application for drawal of pension through Public Sector Banks
(To be submitted in duplicate)**

To

The Treasury/Sub-Treasury Officer
(place)

Sir,

I want to draw my pension through public sector bank whose particulars along with those of my own are given below to enable you to make arrangements in this regard—

1. Particulars of pensioner :-

- (a) Name
- (b) P.P.O. /FPPO No.
- (c) Present Address

2. Particulars of authorised PSB :

- (a) Name
- (b) Branch where payment desired

3. *Pensioner's S.B. Account No. at the Branch to which pension is to be credited.

Yours faithfully,

Place :

Date :

(Pensioner)

**Pensioner's Specimen Signature
FOR USE IN TREASURY**

Forwarded to the Manager/Agent.....
(Link branch of PSB)

The disbursing officer's half / both halves of Shri / Smt/Kumari bearing PPO NO/FPPO No..... is/are sent herewith. The pensioner has been paid pension for the period upto the month of..... Pension due from the month of.....is to be arranged by the Bank.

Treasury Officer
(With his seal)

Station:

Date

To,

The Branch Manager,

_____(Bank)
_____(Branch)
_____(Address)

Sub.: - Payment of pension under PPO/FPPO No. _____ through your bank branch.

Dear Sir/ Madam,

I wish to receive my pension under PPO/FPPO No. _____ by getting it credited to the saving bank account No. _____ which is operated jointly in your branch by me and my spouse, Mr. / Mrs. _____ in whose favour an authorisation for family pension exists in the Pension Payment Order (PPO/FPPO).

I have read and understood the contents of the SchemeGovernment of Rajasthan, Finance Department Order No. F.7(7) FD/R&A/94 dated 22.09.2006 which contains the following terms and conditions:

(a) Once pension has been credited to a pensioner's bank account, liability of the Government/ Bank ceases. No further liability arises, even if the amount is wrongly drawn by the spouse.

(b) As pension is payable only during the life of a pensioner, his/ her death shall be intimated to the bank at the earliest and in any case within one month of the demise, so that the bank does not continue crediting monthly pension to the joint account with the spouse, after the death of the pensioner. If, however, any amount has been wrongly credited to the joint account, it shall be recoverable from the joint account and / or any other accounts held by the pensioner/ spouse either individually or jointly. The legal heirs, successors, executors etc. shall also be liable to refund any amount, which has been wrongly credited to the joint account.

(c) The provisions of Rule 59 of Rajasthan Civil Services (Pension) Rules, 1996 relating to nominations would continue to be applicable to the joint account with pensioner's spouse. Thus, if there is an 'accepted nomination' in accordance with Rule 59(8) of these Rules, arrears mentioned in the Rules shall be payable to the nominee.

I have accepted the above terms and conditions. My spouse too, in token of having accepted those terms and conditions, has put his/ her signature below.

1. Signature of Pensioner

2. Signature of Spouse"

ANNEXURE II

**Index Register of pension payment authorised
through branches of the Bank (s).**

Name of the Pensioner	No. of PPO/ FPPO	Monthly amount of pension (basic pension and relief to be shown separately).
1	2	3

Branch at which the payment is to be made	Date from which pension payment will commence	Remarks
4	5	6

- 1.
- 2.
- 3.
- 4.

Note :- Each entry should be attested by the nominated officer of the link branch of the Bank (s).

ANNEXURE III

Register of payment of pension

Name of the Pensioner	No. of the pension payment order (PPO/FPPO)	Period for which the pension is paid	Amount of the pension (basic pension and relief to be shown separately).
1	2	3	4

Recovery of over-payment if any.	Income-Tax deduction	Net amount paid	Allocation of pension as indicated in the PPO/FPPO	Remarks
5	6	7	8	9

1.

2.

3.

Note :- Each entry should be attested by the nominated officer of the branch at which the payment is made.

ANNEXURE IV

I. LIFE CERTIFICATE

Certified that I have seen the pensioner.....
(Name of the Pensioner)

holder of Pension Payment Order No..... and that he is alive on this date.

Place:

Name

Date:

Designation of Authorised
Officer (Seal)

II. NON-EMPLOYMENT CERTIFICATE

a) I declare that I have not received any remuneration towards employment/ reemployment/ absorption either permanently or temporarily in a Central/State Government Department or a Central/State Government Company, Corporation, Undertaking Autonomous body, Statutory body, Local Body, Co-operative Society, Institution etc. wholly or substantially owned or controlled by the Central/State Government or in which the Government has substantial financial interest or is receiving Grant-in-aid from the Government to meet its administrative expenditure or in Reserve Bank of India or in a Public

Sector Bank or in GIC/LIC etc. during the year ended October, 20.....

b)* I declare that I have accepted commercial employment after obtaining sanction of the Government (to be furnished by State Service Officers during first two year from the date of retirement).

c)* I declare that I have/have not accepted any employment under any Government outside India after obtaining/without obtaining sanction of the Government (to be furnished by State Services Officers only)

Place:-

Dated:

Signature.....

Name of

Pensioner.....

PPO NO.....

(* delete to whichever is not applicable)

प्रमाणित किया जाता है कि मैंने पेंशन संदाय आदेश संख्या ----- के धारक पेंशनर के पति/पत्नि श्री/श्रीमती ----- (पारिवारिक पेंशनर का नाम) को देखा है और वह आज इस तारीख को जीवित है।

स्थान :

तारीख :

नाम

प्राधिकृत अधिकारी

पदनाम (मुहर).....

अनियोजन प्रमाण पत्र

(2)

(क) मैं घोषणा करता हूँ/करती हूँ कि मैंने अक्टूबर 20..... में समाप्त हुए वर्ष के दौरान किसी केन्द्रीय/राज्य सरकार के विभाग या केन्द्रीय/राज्य सरकार की कम्पनी, निगम, उपक्रम, स्वशासी निकाय, कानूनी निकाय, स्थानीय निकाय, सहकारी सोसाइटी, संस्था आदि में जो केन्द्र/राज्य सरकार के पूर्णतः या भागतः स्वामित्वाधीन या नियन्त्रणाधीन हैं या जिसमें सरकार का सारवान वित्तीय हित है या जो अपने प्रशासनिक खर्च की पूर्ति करने के लिये सरकार से अनुदान प्राप्त कर रहा है या भारतीय रिजर्व बैंक में या पब्लिक सेक्टर बैंक में या जी.आई.सी./एल.आई.सी इत्यादि में स्थायी रूप से, अस्थायी रूप से नियोजन/पुनः नियोजन/आमेलन के परिणामस्वरूप कोई पारिश्रमिक प्राप्त नहीं किया है।

स्थान :

तारीख :

हस्ताक्षर

पेंशनर का नाम

पेंशनर संदाय आदेश सं

III. CERTIFICATE OF RE-MARRIAGE/NON-MARRIAGE

I hereby declare that I am not married/I have not been married during the past six months.
OR

I hereby declare that I have not been re-married and undertake to report such an event to the Treasury/Bank.

Place:

Signature

Date:

Name of the Pensioner
PPO.No.....

I certify to the best of my knowledge and belief that the above declaration is correct.

Place:

Signature of the responsible

Date:

Officer or a well known person

Name.....

Designation.....

पुनर्विवाह/ अविवाह प्रमाण पत्र

(3)

मैं एतद्द्वारा घोषणा करता हूँ/करती हूँ कि मैं विवाहित नहीं हूँ/ मैंने पिछले छह माह के दौरान विवाह नहीं किया है।

या

मैं एतद्द्वारा घोषणा करता हूँ/करती हूँ कि मैंने पुनर्विवाह नहीं किया है और कोषालय/बैंक को ऐसी घटना होने पर रिपोर्ट करने का वचन देता हूँ/देती हूँ।

स्थान :

दिनांक :

हस्ताक्षर

पेंशनर का नाम

मैं अपने पूरे ज्ञान और विश्वास से यह प्रमाणित करता हूँ कि पूर्वोक्त घोषणा सही है।

उत्तरदायी अधिकारी या

प्रतिष्ठित व्यक्ति के हस्ताक्षर

नाम

पदनाम

FORM OF APPLICATION FOR FAMILY PENSION

Application for a family pension for the family of late Shri/Smt.....
(Designation) in the Office/Department of

1. Name of the applicant.
2. Relationship to the deceased
Government servant/pensioner.
3. Date of retirement, if the deceased
was a pensioner.
4. Date of death of Government
servant/pensioner.
5. Names and ages of surviving
kindred of the deceased.

Name

Date of birth

Widow/Widower

Sons

Unmarried Daughters.

6. Name of Treasury/Sub-Treasury/
PSB branch at which payment is
desired.
7. Signature or left-hand thumb
impression (in the case of those
are not literate enough to sign
their names).
8. Descriptive roll of.....
widow/widower/guardian of the
minor children of late.....
 - (i) Date of birth
 - (ii) Height
 - (iii) Personal marks, if any on,
hand or face
 - (iv) Left-hand thumb & finger
impressions.
Small finger, Ring finger,
Middle finger, Index finger,
Thumb

9. Full address of the applicant:
Attested by Witness

(1)-----

(1)-----

(2)-----

(2)-----

Note:- The descriptive roll (column 8) and signature or left hand thumb and finger impressions accompanying application for family pension should be in duplicate in two separate sheets and attested by two gazetted officers or persons of respectability in the town, village or pargana in which the applicant resides.

उपाबन्ध – V
पारिवारिक पेंशन के आवेदन का प्रारूप

(4)

स्व. श्री/श्रीमती पदनाम
कार्यालय विभाग की पारिवारिक पेंशन का आवेदन

1. आवेदक का नाम
2. मृत सरकारी कर्मचारी/पेंशनर से संबंध
3. सेवानिवृत्ति की दिनांक, यदि मृतक पेंशनर था
4. सरकारी कर्मचारी/पेंशनर की मृत्यु का दिनांक
5. मृतक के उत्तरजीवी रक्त संबंधियों के नाम और आयु

नाम	जन्म की तारीख						
विधवा/विधुर							
पुत्र							
अविवाहित पुत्रियां							
6. उस कोषालय/उप कोषालय/पब्लिक सेक्टर बैंक शाखा का नाम, जिससे संदाय चाहा गया है। 7. हस्ताक्षर या बांये हाथ के अंगूठे की छाप (उनके मामले में, जो अपने हस्ताक्षर करने जितने साक्षर नहीं हैं) 8. स्व. की विधवा/विधुर/अवयस्क संतान के संरक्षक की वर्णन तालिका।							
जन्म दिनांक उँचाई हाथ या चेहरे पर वैयक्तिक चिन्ह, यदि कोई हो बांये हाथ के अंगूठे और अंगुलियों की छाप कनिष्ठिका अनामिका मध्यमा तर्जनी अंगूठा							
9. आवेदक का पूरा पता: <table style="width: 100%;"> <tr> <td style="width: 50%;">अनुप्रमाणित</td> <td style="width: 50%;">साक्षी</td> </tr> <tr> <td>(1)</td> <td>(1)</td> </tr> <tr> <td>(2)</td> <td>(2)</td> </tr> </table>		अनुप्रमाणित	साक्षी	(1)	(1)	(2)	(2)
अनुप्रमाणित	साक्षी						
(1)	(1)						
(2)	(2)						

टिप्पणी :- पारिवारिक पेंशन के आवेदन के साथ की वर्णनात्मक तालिका (स्तम्भ 8) और हस्ताक्षर या बांये हाथ के अंगूठे और अंगुलियों की छाप दो प्रतियों में दो अलग-अलग पन्नों में और दो राजपत्रित अधिकारियों या नगर, गाँव या परगना जिसमें आवेदक निवास करता है, के प्रतिष्ठित व्यक्तियों द्वारा अनुप्रमाणित होने चाहिए।

अन्य स्रोत से पारिवारिक पेंशन प्राप्त नही करने का प्रमाण पत्र

मैं पति/पत्नि/श्री/श्रीमती
 धारक पी.पी.ओ. संख्या प्रमाणित करता हूँ/
 करती हूँ कि मुझे राज्य सरकार या केन्द्रीय सरकार या राजकीय उपक्रम या स्वायत्तशापी निकाय या
 स्थानीय निधि आदि किसी भी अन्य स्रोत से अन्य नियमों के अन्तर्गत पारिवारिक पेंशन नही मिल रही
 है।

पारिवारिक पेंशनर के हस्ताक्षर

**RULES FOR THE PAYMENT OF PENSIONS TO
FREEDOM FIGHTERS AND THEIR DEPENDENTS THROUGH
PUBLIC SECTOR BANKS**

The Government of Rajasthan have decided to extend the facility of drawal of Pension through Public Sector Banks to Freedom Fighter Pensioners under the Rajasthan State Freedom Fighters Rules, 1959 for which the following Rules are inserted in the Scheme for payment of pension to Rajasthan Government Civil Pensioners by Public Sector Banks viz. State Bank of India, State Bank of Bikaner and Jaipur, Bank of Baroda, Punjab National Bank, Central Bank of India, United Commercial Bank, Union Bank of India, Allahabad Bank and Bank of India, at the places where the branches of these banks exist in the State:-

1. These Rules may be called 'Payment of Pensions to Freedom Fighters and their dependents through Public Sector Bank's Rules, 1984'.

2. They shall come into force with effect from 1.4.1984.

3. These Rules will cover all Freedom Fighter Pensioners and their dependents who have been sanctioned pension by the Government of Rajasthan as well as to those who may by sanctioned pension here-after.

4. The pensioners who are desirous of availing of this facility will submit their application (in duplicate) immediately to the Treasury Officer from whom they are currently drawing their pension. The application form (Annexure-I to the existing scheme for Civil Pensions) provides for furnishing of the following particulars by the pensioners:-

1. Name and address.
2. P.P.O. Number
3. Branch of the Public Sector Banks where payment is desired.
4. Savings Account No.

5. The pensioners will have to open in their individual name Savings/Current account in the Bank from where they wish to draw their pension. No bills will be required to be submitted. The amount of monthly pension will be credited by the Public Sector Banks to the pensioners individual Saving/Current account at the branch of their choice. Pensions will not be payable in cash or into a "Joint" or an either or "Survivor" account under the scheme.

6. Personal identification has been done away with except for the first payment at the Branch of the Public Sector Banks. The Pensioners would be required to furnish relevant certificate as required under the scheme. The scheme would also cover payment of dependent pension. The life certificate will be furnished by each pensioner each year in the month of April in the proforma appended. The certificate shall be signed by the Officers of the authorised Public Sector Banks and Reserved Bank of India.

7. No adhoc relief/increase in pension as admissible to other State Government pensioners, is admissible to Freedom Fighter Pensioners.

8. The certificate of income, certificate about non-drawal of similar pension from any other treasury in India and certificate about non-employment are not required under the scheme.

9. The Bank will prepare separate scroll for payments of pensions to Freedom Fighters & their dependents.

10. In case, a living freedom fighter has not made any nomination, he may be advised that the details of their nomination along with other documents & photograph, affidavit etc., duly verified and attested from the District Magistrates shall be furnished to the pension disbursing officer before entries are made in pension payment order.

Other provisions incorporated in F.D. Memo No.F.6(11)FD/R&AI/76 dated 10-06-1977 wherein applicable will mutatis apply to the above pensioners also.

LIFE CERTIFICATE

Certified that I have seen the pensioner.....
(Name of the Pensioner)

holder of Pension Payment Order No..... and that he is alive on this date.

Place:

Name

Date:

Designation of Authorised
Officer (Seal)

राजस्थान सरकार
निदेशालय, पेंशन एवं पेंशनर्स वेलफेयर विभाग, राजस्थान, जयपुर

क्रमांक :-एफ.5(254)निपेवि/नियम/05/1920-1963H

दिनांक 29.11.10

परिपत्र

विषय : पेंशनर की मृत्यु होने पर संबंधित बैंक द्वारा पारिवारिक पेंशन प्रारम्भ करने के संबंध में।

1. शासन के ध्यान में आया है कि पेंशनर की मृत्यु उपरांत पारिवारिक पेंशन प्रारम्भ करने में विलम्ब होता है। ऐसे मामलों में पारिवारिक पेंशन प्रारम्भ करने की राजस्थान सिविल सेवा (पेंशन) नियम 1996 के परिशिष्ट VI-पब्लिक सेक्टर बैंकों द्वारा राजस्थान सरकार के सिविल पेंशनरों की पेंशन के संदाय के लिए स्कीम, के अनुच्छेद संख्या 15 में प्रावधान है। इस संबंध में निदेशालय द्वारा पूर्व में परिपत्र क्रमांक: 136-175एचस दिनांक 29.3.2005 एवं 19-65 एच दिनांक 06.01.2010 आदि जारी किए गये हैं।

2. अतः पुनःनिर्देशित किया जाता है कि इस प्रकार के प्रकरण जिनमें पेंशन भुगतान आदेश के साथ वर्णात्मक नामावली में पति एवं पत्नी का संयुक्त प्रमाणित फोटो तथा नाम एवं विवरण के तथ्य सत्यापित हैं और पारिवारिक पेंशन की राशि नामजद है, उन प्रकरणों में पत्नी या पति को, जैसा भी प्रकरण हो, पेंशन संवितरक बैंक अपने स्तर से पारिवारिक पेंशन प्रारम्भ करेंगे।

3. बैंकों द्वारा राजस्थान सिविल सेवा पेंशन नियम 1996 के परिशिष्ट VI के अनुच्छेद 15 के अन्तर्गत पारिवारिक पेंशन प्रारम्भ करने हेतु दी गई प्रक्रिया अपनाई जाएगी। पेंशनर के पति/पत्नी से निम्न दस्तावेज (सुविधा हेतु प्रारूप संलग्न) प्राप्त किये जायेंगे:-

- (1) पारिवारिक पेंशनर का जीवन प्रमाण पत्र
- (2) अनियोजन प्रमाण पत्र
- (3) पुनर्विवाह/अविवाह का प्रमाण पत्र
- (4) पारिवारिक पेंशन का आवेदन पत्र
- (5) अन्य स्रोतों से पारिवारिक पेंशन प्राप्त नहीं करने का प्रमाण पत्र
- (6) पेंशन भुगतान आदेश का पेंशनर का भाग
- (7) पेंशनर के मृत्यु प्रमाण पत्र की प्रति

4. बैंक द्वारा पारिवारिक पेंशन प्रारम्भ करने हेतु निम्न प्रक्रिया अपनाई जायेगी:-

(i) पीपीओ के दोनों भागों (बोथ हाब्स) पर पारिवारिक पेंशनर के हस्ताक्षर या अंगूठे के निशान लिए जायेंगे, जिसे शाखा प्रबन्धक द्वारा प्रमाणित किया जाएगा।

(ii) पीपीओ के दानों भागों (बोथ हाब्स) पर पेंशनर की मृत्यु की तिथि, पारिवारिक पेंशन प्रारम्भ करने की तिथि, पारिवारिक पेंशन की दर का अंकन एवं प्रमाणीकरण किया जाएगा।

(iii) यदि पेंशन को पेंशन का अधिक भुगतान किया गया है तो उसका समायोजन किया जायेगा।

(iv) पेंशन के विरुद्ध यदि कोई अन्य वसूली हो, तो नियमानुसार वसूली सम्बन्धी प्रविष्टि दोनों भागों पर अंकित की जायेगी।

(v) पारिवारिक पेंशन की स्वीकृति की सूचना निदेशक पेंशन विभाग को प्रपत्र-29 में दी जायेगी।

5. उपरोक्त कार्रवाई के पश्चात् बैंक द्वारा पत्रावली मूल पीपीओ, पेंशनर के भाग सहित संबंधित कोषाधिकारी को भिजवाई जायेगी। कोषाधिकारी द्वारा पत्रावली में बैंक द्वारा की गई कार्रवाई की पुष्टि उपरान्त टी.एस.पंजिका एवं डाटा बेस में आवश्यक प्रविष्टि या संशोधन करते हुए पत्रावली संबंधित बैंक को वापस भिजवाई जायेगी। इसके लिए पारिवारिक पेंशनर को कोषालय में उपस्थित होने की आवश्यकता नहीं है।

6. जिन मामलों में पारिवारिक पेंशन की दर का संशोधन अपेक्षित है, उन मामलों में बैंक द्वारा पारिवारिक पेंशन प्रारम्भ करने के पश्चात् संशोधन हेतु पत्रावली मय मूल पीपीओ (पेंशनर भाग) कोषाधिकारी को भिजवाई जायेगी, जिसके द्वारा पैरा 5 में वर्णित कार्यवाही के साथ ही पारिवारिक पेंशन की दर का संशोधन कर पत्रावली वापस बैंक को भिजवाई जावेगी। इस प्रक्रिया में भी पारिवारिक पेंशनर को कोषालय में उपस्थित होने की आवश्यकता नहीं है।

7. कर्मचारी को सेवाकाल में मृत्यु होने पर अथवा पेंशनर के पुत्र/पुत्री को पारिवारिक पेंशन अधिकृत करने हेतु पारिवारिक पेंशन भुगतान आदेश (एफ. पीपीओ) आदि जारी किया जाता है, उन मामलों में उपरोक्त प्रक्रिया लागू नहीं होगी।

संलग्न: 5 प्रपत्र-पैरा 3 के अनुसार।

ह/-
निदेशक

क्रमांक— एफ.5(254)निपेवि/नियम/05/

दिनांक

प्रतिलिपि निम्नांकित को सूचनार्थ एवं पालनार्थ हेतु प्रेषित है:-

1. समस्त कोषाधिकारी.....(राजस्थान)
2. महाप्रबन्धक/उपमहाप्रबन्धक/सहायक प्रबन्धक.....

ह/-
निदेशक

राजस्थान सरकार
निदेशालय पेंशन एवं पेंशनर्स वेलफेयर विभाग राजस्थान, जयपुर

क्रमांक:—प.5(254)निपेवि/नियम/(एकल पत्रावली) 2008/

दिनांक 01/09/2011

परिपत्र

राज्य सरकार की अधिसूचना संख्या प.12(3)वित्त (नियम)2008 दिनांक 12.9.2008 द्वारा राजस्थान सिविल सेवा (पेंशन) नियम 1996 में नियम 54 (क) जोड़कर 80, 85, 90, 95 एवं 100 वर्ष की आयु के पेंशन एवं पारिवारिक पेंशनरों को क्रमशः 20, 30, 40, 50 एवं 100% अतिरिक्त पेंशन/पारिवारिक पेंशन देने का प्रावधान किया गया है। समसंख्यक अधिसूचना दिनांक 15.4.2011 के अन्तर्गत अतिरिक्त पेंशन उस माह की पहली तारीख से देने का प्रावधान किया गया है, जिस माह में उसकी जन्म तिथि आती है। आदेश संख्या एफ 12(4)वित्त/नियम/2008 दिनांक 27.2.2009 के अनुसार अतिरिक्त पेंशन/पारिवारिक पेंशन की राशि पर महंगाई राहत देने का प्रावधान भी किया गया है।

पेंशनरों/पारिवारिक पेंशनरों की सुविधा एवं समय पर भुगतान की दृष्टि से अतिरिक्त पेंशन/पारिवारिक पेंशन का भुगतान प्रारम्भ करने हेतु निम्न प्रक्रिया निर्धारित की जाती है:

1. 80 वर्ष की आयु होने पर पेंशनर/पारिवारिक पेंशनर संबंधित बैंक शाखा पर संलग्न प्रपत्र-1 में आवेदन प्रस्तुत करेगा तथा आवेदन के साथ पीपीओ/एफ पीपीओ की मूल प्रति संलग्न करेगा।

2. बैंक पीपीओ/एफ पीपीओ की दोनों पडतों में जन्म तिथि का मिलान कर जन्म माह की पहली तारीख से अतिरिक्त पेंशन/पारिवारिक पेंशन का भुगतान प्रारम्भ कर देगा तथा पेंशन पत्रावली आवेदन पत्र एवं पेंशनर/पारिवारिक पेंशनर की पीपीओ/एफ पीपीओ की मूल प्रति कोषाधिकारी को पुष्टि हेतु (प्रपत्र-2) के साथ भिजवायेगा।

3. कोषाधिकारी प्रारम्भ किए गये भुगतान की जांच कर पुष्टि स्वरूप पीपीओ/एफ पीपीओ की दोनों पडतों पर तथा आवश्यकतानुसार अन्य अभिलेखों में प्रविष्टि कर पेंशन पत्रावली बैंक को वापिस लौटाएगा।

4. पुष्टि उपरान्त पत्रावली वापस प्राप्त होने पर बैंक पेंशनर/पारिवारिक पेंशनर को उसके पीपीओ/एफ पीपीओ की प्रति वापिस लौटाएगा।

5. पेंशनर के जीवित रहने पर 85, 90, 95 एवं 100 वर्ष की आयु होने पर अतिरिक्त पेंशन के भुगतान की दर नियमानुसार बैंक द्वारा बढ़ा दी जावेगी।

यह परिपत्र वित्त विभाग की अन्तरविभागीय सहमति संख्या 131100684 दिनांक 24.8.2011 के अनुसरण में जारी किया जाता है।

संलग्न:— प्रपत्र-1 व 2 (पीछे मुद्रित)

ह/-
निदेशक

क्रमांक प.5(254)निपेवि/नियम/(एकल पत्रावली)2008/894-980H

दिनांक 01.09.2011

प्रतिलिपि मय संलग्न प्रपत्र के सूचनार्थ एवं पालनार्थ प्रेषित है :

1. विशेषाधिकारी, वित्त (राजस्व) विभाग, राजस्थान, जयपुर।
2. संयुक्त निदेशक, पेंशन एवं पेंशनर्स वेलफेयर विभाग, मुख्यालय/क्षेत्रीय कार्यालय.....
3. उप विधि परामर्शी/उप निदेशक/विशेषाधिकारी पेंशन शि.पा.प्र. कार्यालय हाजा।
4. समस्त कोषाधिकारी.....(राज.)।
5. महाप्रबन्धक/उपमहाप्रबन्धक/सहायक प्रबन्धक.....को भेजकर लेख है कि परिपत्र की प्रति पालनार्थ सभी शाखाओं को प्रेषित की जावे।
6. समस्त सहायक निदेशक/सहायक लेखाधिकारी पीआर.....
7. कार्यालय अधीक्षक संस्थापन/रिकार्ड

ह/-
निदेशक

प्रपत्र-1

प्रबन्धक,

.....
.....

विषय:- राजस्थान सिविल सेवा पेंशन नियम 1996 के नियम 54 क के अन्तर्गत अतिरिक्त पेंशन / पारिवारिक पेंशन का भुगतान प्रारम्भ करने हेतु।

महोदय,

दिनांक को मेरी आयुवर्ष हो गई है। पी.पी.ओ संख्या के अन्तर्गत रूपये मासिक पेंशन/पारिवारिक पेंशन प्राप्त हो रही है। कृपया अतिरिक्त पेंशन/पारिवारिक पेंशन का भुगतान प्रारम्भ करावें। पीपीओ/एफपीपीओ की व्यक्तिगत प्रति संलग्न है।

भवदीय,

संलग्न-

दिनांक

हस्ताक्षर पेंशनर/पारि. पेंशनर
नाम
पता-

प्रपत्र-2

कोषाधिकारी,

.....
.....

विषय:- राजस्थान सिविल सेवा पेंशन नियम 1996 के नियम 54 क के अन्तर्गत अतिरिक्त पेंशन / पारिवारिक पेंशन का भुगतान प्रारम्भ करने हेतु।

महोदय,

उपर्युक्त विषयान्तर्गत श्री/श्रीमती धारक पी.पी.ओ/एफपीपीओ संख्या से आवेदन प्राप्त हुआ। पी.पी.ओ/एफपीपीओ की दोनों पडतों में आवेदक की जन्म तिथि दिनांक अंकित है। उनकी आयु वर्ष की होने पर दिनांक से मूल पेंशन रु. के% अतिरिक्त पेंशन रु. एवं उस पर नियमानुसार मंहगाई राहत का भुगतान प्रारम्भ कर दिया गया है। आवेदक का मूल आवेदन पत्र एवं पेंशन पत्रावली भिजवाई जा रही है। कृपया किये गये भुगतान की जाँच कर पुष्टि स्वरूप पी.पी.ओ/एफपीपीओ की दोनों पडतों पर प्रविष्टि कर पत्रावली वापिस भिजवाने का श्रम करें।

भवदीय,

प्रबन्धक

**GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(RULES DIVISION)**

No.F.12(3)FD(Rules)/2008

Jaipur, dated : **30 JUN 2009****MEMORANDUM**

Sub. :- Revision of pre-01.09.2006 State Pensioners / Family Pensioners etc. - grant of additional quantum of family pension to family pensioners of the age of 80 years and above.

State Government vide Finance Department Memorandum No. F.12(3)FD(Rules)/2008 dated 12.09.2008 have allowed additional quantum of family pension to the family pensioners who have attained/ attain the age of 80 years and above on or after 01.01.2007.

It has been brought to the notice of the Government that in the absence of age / date of birth of family pensioners in the Family Pension Payment Orders, it is not possible to authorise the additional amount of family pension to the family pensioners who have already crossed the age of 80 years and above and who may cross the age of 80 years in future.

As per the provisions contained in the Rajasthan Civil Services (Pension) Rules, 1996, each Government servant has furnished the details of family in his / her application for grant of pension. Similarly, in the case of death while in service, the concerned family pensioner has also furnished the details regarding date of birth / age. Accordingly, age / date of birth as recorded in the Pension Application Form of the employee / family pensioner, may be treated as valid and be used for the purpose of grant of additional amount of family pension.

In case, the date of birth is not available, but the year, and month of birth is available on record, the 1st July or the 16th of the month, respectively may be treated as date of birth. Similarly, in cases where only approximate age is available on record, date of birth may be reckoned by deducting the number of years representing the age from the date of submission of details of family members and age may be determined.

In cases, where record of the pensioners / family pensioners has been destroyed by the Pension & Pensioners' Welfare Department after obtaining approval at the competent level, the age for the aforesaid purpose may be determined on the basis of following documents: -

- (i) Date of birth of the spouse might have been mentioned in the service record of the employee or it is possible that record of the pensioner / family pensioner is available in the department where from he / she has retired / died while in service. Efforts may be made to obtain the proof of date of birth from the concerned Head of Office.
- (ii) Where the family pensioner is educated, he / she may be asked to furnish the certificate of date of birth from the concerned School / Board, as the case may be.

.....2

- (iii) Documentary evidence viz. Family Pensioner's Medical Diary, Passport, PAN Card, Driving Licence, Voter Identity Card issued by the Election Commission, Ration Card or any other legal documents issued before the date of Memorandum i.e. 12.09.2008, may be obtained from the family pensioners. If there is any variation in the date of birth / age in the documents, younger date of birth may be used as date of birth for the aforesaid purpose. In such cases, the family pensioner will have to submit an affidavit in support of his / her correct date of birth.
- (iv) In the absence of any of the documents mentioned above, claim for determination of age / date of birth may be put up to the concerned Sub-divisional Magistrate by the family pensioner for verification and date of birth may be admitted on that verification.

The date of birth determined / ascertained as stated above, may be conveyed by the Director, Pension & Pensioners' Welfare Department to the concerned Treasury Officer (Pension), who shall enter the date of birth of family pensioners in the both halves of Family Pension Payment Orders and authorise additional amount of family pension as per rules.

In case of existing pensioners, the date of birth of his / her spouse is available in the pension file of the pensioner, the Director, Pension & Pensioners' Welfare Department shall communicate the date of birth of the spouse to the Treasury Officer (Pension) for entries in both halves of the Pension Payment Orders of pensioners.


(Deepak Upreti)

Secretary to the Government

Copy forwarded to -

1. All Additional Chief Secretaries / Principal Secretaries/Secretaries/Special Secretaries to the Government.
2. All Special Assistants / Private Secretaries to Ministers / State Ministers.
3. P.S. to Chief Secretary.
4. Accountant General Rajasthan, Jaipur (200 copies).
5. All Heads of the Departments.
6. Director, Treasuries & Accounts, Rajasthan, Jaipur with 100 spare copies for sending to all Sub-Treasury Officers.
7. Director, Pension & Pensioners' Welfare Department, Rajasthan, Jaipur.
8. Deputy Director (Statistics), Chief Ministers' Office.
9. All Treasury Officers.
10. All Sections of the Secretariat.
11. Administrative Reforms (Gr.7) with 7 copies.
12. Vidhi Rachana Sanghathan, for Hindi translation.
13. Analyst-cum-programmer, Finance Department.

Copy also to the -

1. Secretary, Rajasthan Legislative Assembly, Jaipur with 20 extra copies for Subordinate Legislative Committees.
2. Registrar General, Rajasthan High Court, Jodhpur / Jaipur.
3. Secretary, Rajasthan Public Service Commission, Ajmer.
4. Secretary, Lokayukta Sachivalaya, Rajasthan, Jaipur.


(Aditya Pareek)

Deputy Secretary to the Government

(Pension - 08 / 2009)

राजस्थान सरकार
निदेशालय पेंशन एवं पेंशनर्स कल्याण विभाग
राजस्थान, जयपुर

क्रमांक:—प.5(254)निपेवि/नियम/08/1359—1376H

दिनांक 7/8/09

संयुक्त निदेशक,

क्षेत्रीय कार्यालय, पेंशन एवं पेंशनर्स कल्याण विभाग,
कोटा/अजमेर/जोधपुर/उदयपुर/बीकानेर।

विषय : पी.पी.ओ./एफ.पी.पी.ओ. में पारिवारिक पेंशनर की जन्म तिथी अंकित करने के संबंध में।

प्रसंग : राज्य सरकार का परिपत्र क्रमांक एफ.12(3)एफडी/रूल्स/2008 दिनांक

30.6.2009

महोदय,

उपरोक्त विषय में संदर्भित ज्ञापन (प्रति पहले भेजी जा चुकी है) के संदर्भ में पारिवारिक पेंशनर की जन्म तिथी निर्धारित कर प्रविष्टि करने के संबंध में प्रक्रिया निम्नानुसार निर्धारित की जाती है।

- (क) निर्धारित प्रपत्र में आवेदन प्राप्त होने पर प्राप्तांक दर्ज कर संबंधित शाखा में भिजवाया जावेगा।
- (ख) संबंधित शाखा मांगपत्र भेजकर पत्रावली प्राप्त करेगी।
- (ग) पत्रावली में पारिवारिक पेंशनर (पति/पत्नी) की जन्म तिथी/आयु उपलब्ध होने पर ज्ञापन के पैरा 3 अनुसार जन्म तिथी निर्धारित की जावेगी।
- (घ) पेंशन विभाग की पत्रावली में जन्म तिथी एवं आयु की सूचना उपलब्ध न होने पर संबंधित कार्यालय जहां से पेंशन प्रकरण प्राप्त हुआ था, को सूचना भेजने हेतु प्रारूप “ख” में पत्र लिखा जावेगा। सूचना प्राप्त होने पर ज्ञापन के पैरा 4 के अनुसार जन्म तिथी निर्धारित की जावेगी। एक माह में सूचना न आने पर माना जावेगा कि विभाग में सूचना उपलब्ध नहीं है।
- (ङ) पेंशन विभाग व कर्मचारी के मूल विभाग में जन्म तिथी एवं आयु की सूचना उपलब्ध न होने पर आवेदक द्वारा प्रस्तुत दस्तावेज के आधार पर जन्म तिथी निर्धारित की जावेगी।
- (च) उपरोक्त (ग) (घ) अथवा (ङ) के अनुसार निर्धारित जन्म तिथी की सूचना कोषाधिकारी एवं आवेदक को प्रारूप ‘क’ में दी जावेगी।

किसी भी प्रलेख में मात्र आयु उपलब्ध होने पर जन्म तिथी निम्नानुसार निर्धारित की जावेगी :-

- (i) आयु वर्षों में उपलब्ध होने पर प्रलेख तैयार होने के वर्ष में से आयु के वर्ष घटाकर संबंधित वर्ष की एक जुलाई जन्म तिथी निर्धारित की जावेगी। उदाहरण स्वरूप किसी कर्मचारी को सेवानिवृत्ति के समय तैयार कुलक सन् 1992 में तैयार किया गया। कुलक में पत्नी की आयु 52 वर्ष अंकित है तो 1992—52=सन् 1940 की एक जुलाई जन्म तिथी निर्धारित होगी।
- (ii) आयु यदि वर्ष व महिने दोनों में अंकित है तो प्रलेख तैयार करने के महिने में से वर्ष व माह दोनों घटाकर संबंधित माह की 15 तारीख जन्म तिथी निर्धारित की जावेगी। उदाहरणार्थ मई, 2006 में तैयार राशन कार्ड में यदि पत्नी की आयु 78 वर्ष 6 माह अंकित है तो 2006—05 में से 78 वर्ष 6 माह घटाने पर सन् 1927 का नवम्बर माह जन्म माह आता है अतः नवम्बर 1927 की 15 तारीख का जन्म तिथी निर्धारित होगी।

- (छ) यह कार्य निम्न चरणों में किया जावेगा :-

प्रथम चरण	अगस्त 09 से अक्टूबर 2009	जो पारिवारिक पेंशनर 80 वर्ष की आयु प्राप्त कर चुके हैं तथा पारिवारिक पेंशन प्राप्त कर रहे हैं।
द्वितीय चरण	नवम्बर 0229 से मार्च 2010	शेष सभी पारिवारिक पेंशनर जो पारिवारिक पेंशन प्राप्त कर रहे हैं।
तृतीय चरण	अप्रैल, 2009 से निरन्तर	शेष सभी मामले

पेंशनर द्वारा आवेदन हेतु आवेदन का प्रारूप (संलग्न) पेंशन विभाग की वेबसाइट <http://rajpension.nic.in> पर उपलब्ध है। आवेदन प्राप्त होने पर उक्तानुसार प्रक्रिया अपनाकर पारिवारिक पेंशनरों की जन्मतिथी अंकन के संबंध में कार्यवाई की जावे।

ह/-

निदेशक

प्रतिलिपि:— सहायक निदेशक पी.आर समस्त अनुभाग/सहायक लेखाधिकारी पी आर समस्त कार्यालय हाजा।

ह/-

निदेशक

GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(RULES DIVISION)

No. F. 12(3)FD(Rules)/2008

Jaipur, Dated : 29.09.2011

MEMORANDUM

Sub. : Revision of pre-01.09.2006 State Pensioners / Family Pensioners etc. - grant of additional family pension to family pensioners of the age of 80 years and above.

State Government vide Finance Department Memorandum No. F.12(3)FD(Rules)/2008 dated 12.09.2008 have allowed additional quantum of family pension to the family pensioners who have attained/attain the age of 80 years and above on or after 01.01.2007.

The procedure for determination of date of birth of the spouse of the pensioner / family pensioner was issued vide FD Memorandum No. F.12(3)FD(Rules)/2008 dated 30.06.2009.

In some cases, pensioners are requesting for change in the age/date of birth of the spouse of the pensioner/family pensioner as mentioned in the original pension application form on the basis of a documentary proof of date of birth.

The matter has been considered in light of these cases and in partial modification of FD Memorandum No. F.12(3)FD(Rules)/2008 dated 30.06.2009 it has been decided that the date of birth of spouse of the pensioner/family pensioner may be revised / determined on the basis of date of birth mentioned in passport, certificate of secondary school or equivalent issued by Board, PAN card or Driving Licence. In other cases where it is not possible to submit the above certificate/ document, the date of birth of the spouse of the pensioner/ family pensioner shall continue to be determined as per the provisions contained in the FD Memorandum dated 30.06.2009.

Any proof of date of birth issued on or after 12.09.2008 shall not be considered for this purpose.

29.9.11
(Sanjay Malhotra)
Secretary, Finance (Budget)

Copy forwarded to -

1. Principal Secretary to H.E. Governor.
2. Principal Secretary to Hon'ble Chief Minister.
3. All Special Assistants / Private Secretaries to Ministers / State Ministers.
4. All Additional Chief Secretaries/ Principal Secretaries/Special Secretaries to the Government.
5. D.S. to Chief Secretary.
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7. All Heads of the Departments.
8. Director, Treasuries & Accounts, Rajasthan, Jaipur with 100 spare copies for sending to all Sub-Treasury Officers.
9. Director, Pension & Pensioners' Welfare Department, Rajasthan, Jaipur.
10. Deputy Director (Statistics), Chief Ministers' Office.
11. All Treasury Officers.
12. All Sections of the Secretariat.
13. Administrative Reforms (Gr.7) with 7 copies.
14. Vidhi Rachana Sanghathan, for Hindi translation.
15. System Analyst, Finance Department (Computer Cell).

Copy also to the -

1. Secretary, Rajasthan Legislative Assembly, Jaipur with 20 extra copies for Subordinate Legislative Committees.
2. Registrar General, Rajasthan High Court, Jodhpur / Jaipur.
3. Secretary, Rajasthan Public Service Commission, Ajmer.
4. Secretary, Lokayukta Sachivalaya, Rajasthan, Jaipur.



(Aditya Pareek)

Deputy Secretary to the Government

(Pension - 09/ 2011)

निदेशालय, पेंशन एवं पेंशनर्स वेलफेयर विभाग, राजस्थान, जयपुर

क्रमांक :-एफ.5(254)निपेवि/नियम/पार्ट- /एकल पत्रावली 121-60H दिनांक 19.01.2012

परिपत्र

विषय : पी.पी.ओ./एफ.पी.पी.ओ. में पारिवारिक पेंशनर की जन्म तिथी अंकित करने के संबंध में।

राज्य सरकार के परिपत्र क्रमांक एफ.12(3)एफडी/रूल्स/2008 दि. 30.6.2009 द्वारा जारी निर्देशों के क्रम में इस विभाग के पत्र क्रमांक एफ.5(254)निपेवि/नियम/08/1359-76 एच दि. 07.08.09 द्वारा प्रक्रिया निर्धारित कर पेंशन विभाग के संबंधित अधिकारियोंको, पेंशनर के पति/पत्नि की जन्मतिथि निर्धारित करने एवं संबंधित कोषाधिकारी को पेंशन भुगतान आदेश में प्रविष्टि करने हेतु अधिकृत किया गया था। राज्य सरकार के परिपत्र क्रमांक एफ.12(3)एफडी/ रूल्स/2008 दि. 29.09.2011 द्वारा पूर्व में जारी निर्देशों में संशोधन कर पेंशनर द्वारा माध्यमिक शिक्षा बोर्ड अथवा समकक्ष संस्था के प्रमाणपत्र/ड्राईविंग लाईसेंस/पासपोर्ट/पेनकार्ड की प्रमाणित प्रति उपलब्ध कराने पर उसमें अंकित जन्मतिथि के आधार पर पेंशनर के पति/पत्नि की जन्मतिथि संशोधित/निर्धारित करने का प्रावधान किया गया है।

पेंशनर के पति/पत्नि की जन्मतिथि निर्धारित/संशोधित करने की प्रक्रिया को सुगम बनाने की दृष्टि से उपरोक्त साक्ष्यों के आधार पर संबंधित कोषाधिकारी जिसके माध्यम से पेंशनर/पारिवारिक पेंशनर, पेंशन/पारिवारिक पेंशन प्राप्त कर रहा है, को पेंशनर के पति/पत्नि की जन्मतिथी निर्धारित/संशोधित कर पीपीओ की दोनों प्रतियों में अंकित करने हेतु अधिकृत किया जाता है। जन्मतिथि निर्धारण/संशोधन हेतु पेंशनर/पारिवारिक पेंशनर अपना आवेदन पत्र उपरोक्त चार साक्ष्यों में से किसी एक साक्ष्य (जो दिनांक 12.09.2008 से पूर्व जारी हुआ हो) की प्रमाणित प्रति एवं पेंशनर/पारिवारिक पेंशन के पीपीओ हाफ के साथ संबंधित बैंक शाखा, जहां से पेंशन पारिवारिक पेंशन प्राप्त की जा रही थी/है, पर प्रस्तुत करेगा। संबंधित बैंक खाता द्वारा मूल आवेदन पेंशनर की पत्रावली के साथ संबंधित कोषाधिकारी को भेजा जावेगा। कोषाधिकारी द्वारा उपरोक्त साक्ष्यों में से प्रस्तुत साक्ष्य की जांच कर पेंशनर की पत्नि/पति की नियमानुसार जन्मतिथी निर्धारित/संशोधित कर पेंशन भुगतान आदेश की दोनों पतों में अंकित की जावेगी। कोषाधिकारी द्वारा निर्धारित/संशोधित जन्मतिथि की संबंधित अभिलेख में प्रविष्टि की जावेगी तथा पेंशन विभाग के संबंधित कार्यालय जहां से अंतिम अधिकृति जारी हुई है, को साक्ष्य की प्रमाणित प्रति के साथ अभिलेख हेतु सूचित किया जावेगा।

इस कार्रवाई के पश्चात् पेंशन पत्रावली संबंधित बैंक को वापस लौटा दी जावेगी। संबंधित बैंक द्वारा पेंशन भुगतान आदेश की पेंशनर की प्रति आवेदक को वापस लौटायी जायेगी।

उपरोक्त चार साक्ष्यों के अलावा अन्य साक्ष्य के आधार पर जन्म तिथि निर्धारित करने के संबंध में राज्य सरकार के परिपत्र दिनांक 30.06.2009 के प्रावधान एवं इस विभाग के परिपत्र क्रमांक एफ. 5(254)निपेवि/नियम/08/1359-78 एच दिनांक 07.08.09 द्वारा निर्धारित प्रक्रिया यथावत रहेगी।

यह परिपत्र वित्त विभाग की अंतर विभागीय सहमति क्रमांक वि.शा.स.131101067 दिनांक 16.12.2011 के अनुसरण में जारी किया जाता है।

ह/-
निदेशक

क्रमांक— एफ.5(254)निपेवि/नियम/पार्ट— /एकल पत्रावली/121-60H दिनांक 19.1.2012

प्रतिलिपि:—

राज्य सरकार के आदेश संख्या एफ.12(3)एफडी/रूल्स/2008 दिनांक 30.6.09 तथा 29.09. 2011 एवं निदेशालय के पत्र क्रमांक एफ.5(254)निपेवि/नियम/08/1359-76 एच दिनांक 07.08.2009 की प्रति के साथ निम्नांकित को आवश्यक कार्यवाही हेतु प्रेषित है:—

1. महालेखाकार (लेखा एवं हक) राज. जयपुर।
2. उप शासन सचिव, वित्त (नियम) विभाग।
3. विशेषाधिकारी, वित्त (राजस्व) विभाग, राज. जयपुर।
4. सहायक उप महा प्रबंधक.....को शाखा स्तर पर निर्देशित करने हेतु।
5. जिला कोषाधिकारी.....(समस्त) राज.
6. अतिरिक्त निदेशक, संयुक्त निदेशक, पेंशन एवं पेंशनर्स कल्याण विभाग, क्षेत्रीय कार्यालय, अजमेर/कोटा/जोधपुर/उदयपुर एवं बीकानेर।
7. सहायक निदेशक, पीआर.....(समस्त) मुख्यालय राज., जयपुर।

ह/-
निदेशक