



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



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

Jaipur, dated : 5.10.2020

All Officers of Rajasthan Accounts Service.

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

As directed, FAQs with answer related to Rajasthan Treasury Rules, 2012 have been prepared and a draft is enclosed herewith. It is requested to go through these FAQs with answers and submit observations/comments on "jsfgt@rajasthan.gov.in" latest by 15.10.2020 (evening).

Encl: As above FAQs.

(Vimal Kumar Gupta)

Joint Secretary to Government

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

Joint Secretary to Government

RAJASTHAN TREASURY RULES, 2012

Frequently Asked Question (अक्सर पूछे जाने वाले प्रश्न)

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| Q.1 | From which date RTR, 2012 is effective? |
| Ans. | They are effective from 7th December, 2012. |
| Q.2 | What is meant by State, Government and Governor ? |
| Ans. | "State", "Government", and "Governor" means the State of Rajasthan, the Government of Rajasthan and the Governor of Rajasthan respectively. |
| Q.3 | What is "Government Account"? |
| Ans. | "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. |
| Q.4 | What is 'E-Payment'? |
| Ans. | "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. |
| Q.5 | What is 'Electronic Payment'? |
| Ans. | "Electronic Payment" is payment of Government transactions through treasuries and sub treasuries into the bank accounts of Government employees or beneficiaries. |
| Q.6 | What are contingent charges? |
| Ans. | 'Contingent Charges' 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. |
| Q.7 | What is the role of e-treasury officer? |
| Ans. | E-Treasury Officer 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. (Rule 60-61) |
| Q.8 | What is e-treasury? |
| Ans. | 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 |

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| | online payments on behalf of State Government and facilitate to fill e-Challans through its website. |
| Q.9 | Where is the money of Government Account deposited? |
| Ans. | <p>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.</p> <p>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.</p> |
| Q.10 | Can someone withdraw money from government account for investing/ depositing some where else? |
| Ans. | No, 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 12) |
| Q.11 | Which institute is responsible for the custody of moneys relating to or standing in the consolidated Fund and or Public Account taken? |
| Ans. | The Bank is responsible for the safe custody of Government moneys deposited in the Bank. (Rule 14) |
| Q.12 | What are the difference purposes for which a withdrawal can be made by a Treasury Officer? |
| Ans. | <p>(1) Subject as hereinafter provided in this section, a Treasury Officer may permit withdrawal for all or any of the following purposes, namely:-</p> <ul style="list-style-type: none"> (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 - <ul style="list-style-type: none"> (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 |

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| | <p>special provision of an Act or the rules made there-under.</p> <p>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.</p> <p>(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.</p> <p>(viii) To pay sums on account of loans and advances;</p> <p>(ix) To pay sums to the Drawing Officer on account of permanent advance sanctioned to his office;</p> <p>(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.</p> <p>(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.</p> <p>(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 17)</p> |
| Q.13 | From where a retired person may be paid payable pension? |
| Ans. | Pensions payable in India may be paid in any district of the State/Union Territory. |
| Q.14 | "No withdrawal shall be permitted in respect of any pension." What are the exceptions to this rule? |
| Ans. | <p>Exception : This rule shall not apply in case of the following :</p> <p>(a) Pension sanctioned by the competent authority under the old age/disability pension rules;</p> <p>(b) Pension authorised by the Secretary, Legislative Assembly or by any other officer of the department authorised for the purpose.</p> |
| Q.15 | Who is responsible to the Accountant General for acceptance of the validity of a claim? |
| Ans. | The Treasury Officer is responsible to the Accountant General for |

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| | acceptance of the validity of a claim against which he has permitted withdrawal. |
| Q. 16 | Who may correct the arithmetical inaccuracy in a bill? |
| Ans. | 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. |
| Q.17 | What is the process of Recovery of the money wrongly withdrawn? |
| Ans. | 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 33) |
| Q.18 | Who governs the general charge of treasury? |
| Ans. | The Treasury remains under the general charge of the Collector. |
| Q.19 | What are the responsibilities of Collector as Treasurer? |
| Ans. | 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). |
| Q.20 | What are the responsibilities of the Director, Treasuries and Accounts? |
| Ans. | The Director, Treasuries and Accounts is responsible for – <ul style="list-style-type: none"> (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 |

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| | 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 58) |
| Q.21 | Explain role of a cashier in treasury? |
| Ans. | 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 63) |
| Q. 22 | What are the main responsibilities of an Accountant? |
| Ans. | <p>(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.</p> <p>(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.</p> <p>(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.</p> <p>(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.</p> <p>(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.</p> <p>(6) He is also responsible to carry out any other function or duty assigned to him by the Treasury Officer. (Rule 64)</p> |
| Q. 23 | What are the working hours in treasury? |
| Ans. | 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. |
| Q. 24 | What are the duties of a sub-treasury officer? |

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| Ans. | Responsibility of sub-treasury officer is mentioned in Rule 68 of RTR, 2012. | |
| Q. 25 | What is the need of creating treasury information technology security manual. | |
| Ans. | 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 is prepared. | |
| Q. 26 | Explain the functioning of e-treasury? | |
| Ans. | Detail of e-treasury is explained in rule number 72 of RTR, 2012 | |
| Q. 27 | What are the responsibilities of Focal point Branch (FPB) with respect to Accounting & reconciliation? | |
| Ans. | The responsibility of Focal Point Branch (FPB) is mentioned in rule 73 of RTR, 2012. | |
| Q. 28 | Upto what time online payments be transferred to the Bank according to the norms of RBI? | |
| Ans | 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. | |
| Q. 29 | Is there any procedure for creating duplicate copy of the receipt challan, if yes, then explain? | |
| Ans. | 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. | |
| Q.30 | What are the conditions to be checked during presenting a bill? | |
| Ans. | Annexure to Chapter 1 : Check List (Rule 61(2)). | |
| Q. 31 | What are the details required to generate e-challan? | |
| Ans. | To generate e-Challan following details are required: | |
| | <input type="checkbox"/> Transaction ID <input type="checkbox"/> Department Code/Name <input type="checkbox"/> Head of Account [Major-Minor] <input type="checkbox"/> District / Tax circle <input type="checkbox"/> Assessment Year <input type="checkbox"/> Purpose/Sub-head | <input type="checkbox"/> Depositor/Dealer/Company Name <input type="checkbox"/> TAN/CIN <input type="checkbox"/> Depositor Email ID <input type="checkbox"/> Depositor's Mobile no. <input type="checkbox"/> Depositor's Address |