

**PRINCIPAL ACCOUNTS OFFICE  
GOVT. OF NCT OF DELHI  
A-BLOCK, VIKAS BHAWAN, I.P. ESTATE, NEW DELHI**

No. 4(14)/2016/T-1/Pr. AO/ 33-133

Date : 06/11/2017

To, ✓

All the Pr. Secretaries/Secretaries,  
Heads of the Departments,  
Govt. of NCT of Delhi,  
Delhi/ New Delhi

**Sub :- Guidelines of Accounting/Reconciliation Procedure to be followed by the DDOs, PAOs Accredited Bank Branches of State Bank of India for receiving Non-Tax Revenue receipts through POS Terminals**

Sir/Madam,

Please refer to this office letter No. 3(19)/2016/T-1/Pr. AO/4323-4329 dated 26.12.2016 addressed to the General Manager (Network), State Bank of India, Parliament Street, New Delhi and copy endorsed to all Departments of Govt. of NCT of Delhi in which guidelines were issued to the open pooling accounts of the departments for receiving their Non-Tax Revenue through Net Banking and POS Terminals.

The Office of CGA, Govt. of India, Ministry of Finance has though issued guidelines for collection of Non-Tax Revenue receipts through Electronic Mode including POS machines vide their O.M. No. S-110112/1(20)/Rly/2008/RBD/2018 dated 7<sup>th</sup> December, 2016 (copy enclosed) but the said guidelines are not clear on the detailed procedure to be followed by the DDOs, PAOs and the Accredited Bank Branches of SBI for Head-wise Accounting and Reconciliation Procedure in respect of Non-Tax Revenue to be received through POS machines.


In order to make clarity on the accounting and reconciliation procedure to be followed by DDOs, PAOs and Accredited Bank Branches of SBI for receiving Non-Tax Revenue receipts of the government guidelines have been prepared in consultation with the Finance Department, Govt. of NCT of Delhi taking into account the instructions as contained in O.M. dated 7.12.2016 of the Office of CGA, Ministry of Finance, suggestions of SBI authorities and the existing provisions of Receipts and Payment Rules, 1983.

A copy of the guidelines is being sent herewith with the request to issue necessary instructions to Head of Offices, DDOs under your control to arrange credit of Non-Tax Revenue to be received through POS Machine under relevant Head of Account and their reconciliation with the accredited bank branches on daily basis.

These guidelines are issued as interim measure till such time suitable instructions under relevant rules on receiving of Non-Tax Revenue receipts through POS machines are issued by the Office of CGA, Ministry of Finance.

This issues with the approval of the Finance Department.

Yours faithfully,

  
04.11.2017  
**(PARKASH CHAND)**  
Controller of Accounts

Encl.:As above.

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Date :

No. 4(14)/2016/T-1/Pr. AO/

Copy to:

1. PS to the Pr.Secretary, Finance Department, Govt.of NCT of Delhi, Delhi Secretariat, IP Estate, New Delhi
2. The Dy.CGA (Tech.), Govt.of India, Ministry of Finance, Office of the Controller General of Accounts, Mahalekha Niyantak BNawan, GPO Complex, Block-E, Aviation Colony, INA, New Delhi with a copy of the reconciliation/accounting procedure in respect of Non-Tax Revenue to be received through POS machines for information and suggestion, if any.
3. The General Manager (Network), State Bank of India, LHO, Parliament Street, Post Box No.675, New Delhi with a copy of the reconciliation/accounting procedure in respect of Non-Tax Revenue to be received through POS machines for immediate action making provisions in the POS machines for generation of details similar to the Challan GAR-7 and integration of POS machines with the portal of the departments for auto capturing of transactions details.
4. The AGM (Govt. Business), State Bank of India, LHO, Parliament Street, New Delhi.
5. All Pay & Accounts Officers, Pay & Accounts Offices, Govt.of NCT of Delhi, Delhi/New Delhi.

**Controller of Accounts**

**Guidelines on the Accounting Reconciliation System to be followed by DDOs, PAOs of Govt. of NCT of Delhi and accredited bank branches of State Bank of India for receiving the Non-Tax Revenue receipts through POS Terminals**

Under the provisions as contained in Rule 11 to 24 of the Receipts and Payments Rules, Head of Office of the government department would give to the applicant/payee a receipt duly signed by him/authorized officer in GAR-6 and by the accredited bank authorised to receive the receipts of the government in GAR-7.

The accredited bank of the government i.e. State Bank of India (SBI) has consented to install the POS terminals in the departments of the Govt. of NCT of Delhi where Portal is available and where Portal is not available.

The SBI has also consented that till time provision in the POS machines for generation of details similar to the Challan GAR-7 and integration of POS machines with the portal for auto capturing of transactions details are made, the existing field (such as RRN No., MID No., amount and TID No.) available in the POS machine will be used for receiving the receipts of the various departments through POS terminals.

The Office of CGA, Ministry of Finance, Govt. of India as on date has not prescribed the accounting and reconciliation procedure for accounting the receipts received through POS Machine however taking into account the provisions of OM No. S-11012/1(20)/Rly/2008/RBD/2018 dated 07-12-2016 of the Office of CGA, Ministry of Finance, Govt. of India and the suggestions of the accredited bank i.e. State Bank of India, the under mentioned payment accounting and reconciliation procedure has been prepared and will be followed by the Departments, SBI Bank Branches and PAOs :

**1. DEPARTMENTS WHERE PORTAL IS AVAILABLE**

- (i) Applicant will log on the Portal of the department and fill in certain basic information like name, address, amount etc. in the prescribed Challan format which is essential for receiving the receipts.
- (ii) The applicant will have the payment option through POS terminals. The applicant will swipe the card. 2 slips would be generated through the POS terminals.
- (iii) The 12 digit Retrieval Reference Number (RREF No.) generated through the machine would be entered in the Challan for identification of the receipts to be received through POS Terminals. One copy of the slip generated through machines and Receipt Slip generated through the system will be made over to the applicant.
- (iv) In Column No. (4) of the Valuable Register maintained in GAR 5, RREF Number with date generated through the POS Machine will be mentioned.

- (v) At the end of the day, the department will download the details of receipts received through a particular POS machine through User ID and Password issued by the bank and verify the said details with the details available with the system.
- (vi) Thereafter, GAR-7 will be prepared in respect of all payments and submitted to the bank mentioning the RREF Number with date in relevant column of the form (i.e. Particulars of nature of remittance and/or authority if any).
- (vii) On receipt of head-wise details of payments from the department, the accredited bank will verify the details of each POS machine and after reconciliation will afford the credit in the government account under respective Head of Accounts.
- (viii) The accredited bank branch will remit the collected amount to PAO through receipt scrolls within the prescribed norms i.e. T+1 working day (including put through day). Reconciliation of receipts will also be done by department and bank branches on daily basis.
- (ix) Reconciliation of receipts will be made by the department with PAO on monthly basis as per the existing system.
- (x) Once the money has been deposited in the government account, the refund will be as per the normal government procedure.

## **2. DEPARTMENTS WHERE NO PORTAL IS AVAILABLE**

The department where no portal is available and till time a common portal is made available to such departments, the under mentioned procedure will be followed for receiving their receipts:

- (i) Applicant/payee will provide the details of charges/fees to be paid by him to the department. The applicant will have to pay the charges/fee through POS machine.
- (ii) On swiping the card on POS machine 02 slips will be generated out of which photocopy of 01 receipt will be retained in the department and another will be made over to the payee in acknowledgement of the receipt.
- (iii) The 12 digit Retrieval Reference Number (RREF No.) generated through the machine would be entered in the prescribed format (Challan) for identification of receipts to be received through POS terminals.
- (iv) In Column No. (4) of the Valuable Register maintained in GAR 5 RREF Number with Date generated through the POS Machine will be mentioned.
- (v) At the end of the day, the department will down load the details of receipts received through a particular POS machine through User ID and Password issued by the bank and verify the said details with the details available with the system.

- (vi) Thereafter, GAR 7 will be prepared in respect of all payments and submitted to the bank mentioning the RREF Number with date in relevant column of the form (i.e. Particulars of nature of remittance and/or authority if any).
- (vii) On receipt of head-wise details from the department, the accredited bank will verify the details of each POS machine and after reconciliation will afford the credit in the government account under respective Head of Accounts.
- (viii) The accredited bank branch will remit the collected amount to PAO through receipt scrolls within the prescribed norms i.e. T+1 working day (including put through day). Reconciliation of receipts will also be done by department and bank branches on daily basis.
- (ix) Reconciliation of receipts will be made by the department with PAO on monthly basis as per the existing system.
- (x) Once the money has been deposited in the government account, the refund will be as per the normal government procedure.



**(K.V.BABU)**  
**D.C.A.(TECH.)**

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No. S-11012/1(20)/Rly/2008/RBD/2018  
O/o the Controller General of Accounts  
Department of Expenditure  
Ministry of Finance  
GPO Complex, INA, New Delhi  
Telefax: 24649365  
Email: [sao-rbd@nic.in](mailto:sao-rbd@nic.in)

Dated: 7<sup>th</sup> December 2016

Office Memorandum

Sub:- Accreditation of multiple banks for collections of Non-Tax Revenue receipts through electronic mode.

In order to facilitate the collection of Non-tax Revenue receipts through electronic mode, it has been decided that all Ministries/Departments (including Railways/Posts/Defence/Telecommunications) may accredit all or limited number of banks depending upon their requirement from amongst the authorised banks (as per list attached) for collection of Non-tax Revenue through electronic mode, including POS terminals. This will be subject to the following terms and conditions:-

- (i) All the receipts will be Government Receipts and shall have the collection and reporting mechanism covered under the laid down Government Accounting System.
- (ii) The banks will remit the collected amount within the prescribed remittance norms i.e. T+1 working day (including put-through date).
- (iii) Receipt scroll of the same should be made available by the banks to the Ministry/Department on day to day basis. Reconciliation of receipts should also be done on daily basis.
- (iv) The banks should follow the prescribed procedure on banking and accounting arrangements in connection with receipts on Government Account.
- (v) The accredited bank(s) may identify one branch to act as an e-Focal Point Branch and intimate the details of such e-FPB to this office and RBI.

*Shak*  
7/12/16  
(Dr. Shakuntla)

Joint Controller General of Accounts

To

- (i) All Secretaries to the Government of India
- (ii) Financial Commissioner, Railways
- (iii) Controller General of Defence Accounts (CGDA)
- (iv) All Financial Advisors of Ministries/Departments of Govt. of India.

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- (v) Director General (Accounts, Entitlement and Complaints),  
O/o the C&AG
- (vi) All Pr. CCAs/CCAs/CAs (Independent Charges), Civil  
Ministries/Departments.
- (vii) Director of Accounts, Union Territory without Legislature-  
All UTs WoL
- (viii) Controller of Accounts, NCT, Delhi
- (ix) CGM, DGBA, RBI, Mumbai
- (x) All Accredited Banks

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**List of Agency Banks authorised to conduct  
Government Agency Business**

1. State Bank of India
  2. State Bank of Bikaner and Jaipur
  3. State Bank of Hyderabad
  4. State Bank of Patiala
  5. Allahabad Bank
  6. Bank of Baroda
  7. Bank of India
  8. Bank of Maharashtra
  9. Canara Bank
  10. Central Bank of India
  11. Dena Bank
  12. Indian Bank
  13. Indian Overseas Bank
  14. Punjab National Bank
  15. Syndicate Bank
  16. UCO Bank
  17. United Bank of India
  18. Union Bank of India
  19. IDBI Bank
  20. Axis Bank
  21. ICICI Bank
  22. Corporation Bank
  23. State Bank of Mysore
  24. State Bank of Travancore
  25. Andhra Bank
  26. Oriental Bank of Commerce
  27. Vijaya Bank
  28. HDFC Bank
  29. Punjab and Sind Bank
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*Shel*  
*7/11/16*  
Joint Controller General of Accounts