

**Directorate of Training and Technical Education
Govt. of National Capital Territory of Delhi
Muni Maya Ram Marg: Pitampura, Delhi.**

No. F.(5)/7/Accounts/Cashless/2016-17/1502-0f

Dated: 02/03/17

1. All Universities/Autonomous Bodies/Government funded Institutes under Training & Technical Deptt.
2. All Graduate Level Engineering Colleges under Training & Technical Deptt.
3. All Institutes of Technologies (Erstwhile Polytechnics)/ ITIs under DTTE
4. BTE, DAA, IBBS & DDO, Head quarter of DTTE
5. Asst H. Programmer, DTTE to upload the same to website of DTTE

Subject: Timely credit of receipt through SBI Collect portal and POS into Govt. Accounts

Sir/Madam,

Kindly refer to Finance Deptt.' letter no. F.1(2)/FD/REV-II/EXCH BANK NOTE/2016DS-V/158 dated 14.02.2017 vide which it was advised to issue necessary instruction to Head of Institutions to follow the guidelines issued by COA, Pr. Accounts Office vide letter dated 06.01.2017 and ensure that such receipt are timely credited into Govt. account under relevant Head of Accounts, where SBI Portal has been installed for receiving their receipts

Controller of Accounts vide letter dated 06.01.2017 has issued the 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 SBI Collect or POS Terminals which is as under:

- (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 Slip would be generated through the POS terminals. One copy of the slip generated through machines and Receipts Slip generated through the system will be made over to the applicant.
- (iii) The 12 digit Retrieval Number (RREF No.) generated through the machine would be entered in the Challan for identification of the receipts to be received Number with date generated through the POS Machine will be mentioned.
- (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 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 payment 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.

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.

It is also informed vide letter dated 06.01.2017 that 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 of auto capturing transactions details are made, the existing field (scuh as RRN No., MID No.d, amount and TID No.) available in the POS machine will be used for receiving the receipts of the various departments through POS terminals.

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

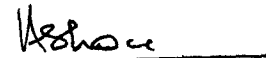
Since the SBI Portal has been installed in all Universities/Autonomous Bodies/Government funded Institutes All Graduate Level Engineering Colleges Institutes of Technologies (Erstwhile Polytechnics)/ ITIs under Training & Technical Deptt. All DDOs are requested to adhere the above said guidelines for timely deposit of Non-Tax Revenue receipt received through SBI Portal and POS Machines. A consolidate report upto 03.03.2017 may be sent to undersigned by 09.03.2017 and thereafter a weekly report on every Tuesday (weekly report starts from 06.03.2017 to 10.03.2017 & continue) for onward submission to the Finance Deptt.

All Head of Institutions under the administrative control of DTTE are requested to ensure that the responsibility be fixed on the DDOs for timely credit of receipt amount to Govt. account.

Copies of Finance Department letter dated 14.02.2017 & Controller of Accounts, Pr. Accounts Office' letter dated 06.01.2017 & 01.02.2017 are being enclosed for reference.

Encls: As above.

Yours faithfully,



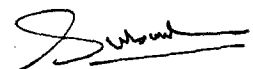
(ASHOK KUMAR)

Deputy Controller of Accounts

Dated: 08/3/17

No. F.(5)/7/Accounts/Cashless/2016-17 / 1502-08
Copy forwarded for information to:

1. Joint Secretary (Finance), Finance Deptt., GNCT of Delhi, Delhi.
2. COA, Pr. Accounts Office, GNCTD, Delhi
3. P S to Director (TTE)
4. P A to Addl. Director (TTE)



ACCOUNTS OFFICER, DTTE

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

Copy
581

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

Date: 06/11/2017
Dte. of Trg. & Tech. Education
Diary No. 407832
407832
07 FEB 2017
Murl Maya Bhawan, New Delhi
Prinam Pura, New Delhi

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

697/Dir.TTE
7/2/2017

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 7th 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.

Qy/AB
PS to DM
8-2-17

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.

S.P. DM

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.

7/11
8/2/17

This issues with the approval of the Finance Department.

Yours faithfully,

(PARKASH CHAND)
Controller of Accounts

D.C.A

Diary No. 787
Addl. Dir. & R.
Date 8/2/17

Encl.: As above.

9/2/17

AAO

Contd....P/2

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

Date :

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 Niyantarak 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

5715

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.

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password
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- (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.)

59/c

Govt. of N.C.T. of Delhi
416837
2017
And Mawa Ram Man
Near T.M. Chowk
DELHI-110022

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
FINANCE (REVENUE-II) DEPARTMENT
4th Level, 'A' WING DELHI SECRETARIAT
I.P. ESTATE, NEW DELHI-110002

F. 1 (2/FD/Rev-II/Exch Bank Note/Pt File-III/Digital/DS-V/157

DATED: 14/02/2017

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

976 / DIR + TE
16/2/17

Sub: Accounting of Non-Tax Revenue receipt through POS terminals: reg

Sir,

Please refer to letter No 4(14)/2016/T-1/Pr.AO/33-133 dated 06.01.2017 of Controller of Accounts, Pr. Account Office, Govt of NCT of Delhi vide which "Guidelines of Accounting/Reconciliation procedure to be followed by the DDOs, PAOs Accredited Bank Branches of SBI for receiving Non-Tax Revenue receipts throughputs terminals" were issued.

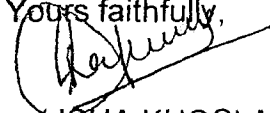
In this regard I am directed to issue the following for compliance:-

- (i) The guidelines dated 06.01.2017 issued by COA, Pr. Account Office should be immediately implemented till any further instructions in this regard.
- (ii) Responsibility be fixed on the concerned DDOs for timely remittance of Non-Tax revenue receipts to Govt accounts
- (iii) Responsibility be fixed on the IFA/DCA for regular monitoring and reconciliation of data from PAO.
- (iv) A weekly report in this regard should be submitted to Finance Deptt.


Mishra
to Dn
-2-17

urgent
Pr. discuss

1. Dn

Yours faithfully,

(ISHA KHOSLA)
JT.. SECRETARY (FINANCE)

2
20/2/17

As per 
20/2/17

Copy to COA, Pr. Account Office, Govt of NCT of Delhi, Vikash Bhawan, I.P Estae, New Delhi- 110 002, for information.

Diary No. 1023 / Addl. Dic. Br.
Date 16/2/17

D. C. A