

GOVERNMENT OF HARYANA
OFFICE OF DIRECTOR GENERAL, TREASURIES & ACCOUNTS
DEPARTMENT, HARYANA
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To

All Heads of the Department,
 In the State of Haryana.

Memo No: TA-HR (DMC)/SO-III/DEO-IV/2026/2118

Dated: 13/02/2026

Subject: - Clarification regarding e-Kuber failed transaction.

With reference to Government instruction letter No. 28/33/2022-5B&C (T&A) dated 07.04.2025 on the subject cited above, vide which Standard Operating Procedure was issued regarding implementation and operation of e-Kuber system of RBI for payment.

In this regard, it is conveyed that the matter regarding formulation of revised accounting procedure of failed transaction was under consideration of this department for quite some time. Now, following modifications pertaining to Para 6.4 of existing Standard Operating Procedure on failed transaction has been incorporated in consultation with PAG(A&E) Haryana:-

Existing Provision as per SOP dated 07.04.2025	Revised Provision in SOP dated 07.04.2025
<p>6 Monitoring of failed payments:-</p> <p>6.4 (i) as mentioned above, amount of failed transaction will be booked under the Major Head 8658-00-102-03-Civil Suspense. Refund of RN will be processed as under:-</p> <ul style="list-style-type: none"> ○ Within 90 days: ○ No bill is required if the failed transaction is rectified within 90 days. ○ Documentation/clearance memo specifying the details of modifications made to rectify the transaction must be prepared, digitally signed, and verified by the DDO/TO. ○ Beyond 90 days (Same Financial Year): ○ A refund bill is required to clear the suspense head of un-rectified transactions, resulting in a reduction of expenditure in the concerned functional head. ○ Beyond 30th April of the Next Financial Year: ○ A bill is required to clear the suspense head. ○ Such transactions will be treated as a lapse of funds and classified under the 911 minor head-deduct recovery/overpayment in concerned functional head. <p>6.4 (ii) To clear the Suspense related to Pension payment, refund will be processed as mentioned above on point 6.4(i). In case of death of pensioner (when bank account is closed) a refund bill of Book Transfer will be generated and amount will be transferred back to the functional head through book transfer after authorization and processing by Treasury Officer.</p>	<p>6 Monitoring of failed payments: -</p> <p>6.4 Process of settlement of failed transaction:</p> <p>There may be following cases scenario are as under:</p> <ul style="list-style-type: none"> i. Within 90 days and before 31st March of same financial year: <ul style="list-style-type: none"> • No bill is required, if the failed transaction is rectified within 90 days of same financial year. • Payment shall be made to the beneficiary by way of Clearance memo under major head 8658-102-03, specifying the details of modifications made to rectify the transaction, must be prepared, digitally signed, and verified by the DDO/TO. ii. After 90 days and before 31st March of same financial year : <ul style="list-style-type: none"> • A refund bill is required to clear the suspense head for un-rectified transactions. The amount must be transferred back from Major Head 8658-102-03 to concerned head (as reduction of expenditure) from which expenditure was initially incurred. iii. On 31st March of same financial year : <ul style="list-style-type: none"> • On 31st March, all the transactions of that financial year, that remained unsettled, be transferred back to concerned functional head (as reduction of expenditure) from 8658-102-03.

- All failed transactions that happened on 31st March, but reported to treasury on next working day, must also be transferred back to the concerned functional head before submitting the account to the Accountant General (A & E) Haryana and should be reported in the monthly Account of March.

iv. **Special Provision - Pension failed Transactions**

- Pension-related failed transactions are **exempted from the 90-day settlement deadline.**
- However, **all such transactions must be settled on or before 31march of the same financial year.**
- If these are **not settled by 31 march**, then on 31st March, all the failed transactions of that financial year, which remained unsettled, be transferred back to concerned functional head (as reduction of expenditure) from 8658-102-03 by the concerned Treasury as mentioned under 1(iii) above.

v. **Repayment of pension failed Transactions**

The payment of pension to the concerned pensioner/family pensioner/legal heirs, whose failed transaction could not be settled on or before 31 March of same financial year and same has been settled as per 1(iv) above, shall be made by regenerating the pension bill for those pensioners, after due verification of such failed transaction/bill at level of concerned Treasury/DDO. Such functionality shall be developed under IFMS so that chances of wrong payment may be avoided.

vi. **Transactions of financial year prior to current year:**

- Treasury must submit a requisition to Accountant General (A & E) Haryana for transferring the unsettled amount to minor head 911 of concerned functional Head (as reduction of expenditure).
- The Accountant General (A & E) Haryana after revising the account shall intimate to the Treasury office and Treasury office will do the corrections in the monthly account in which the expenditure was initially booked.

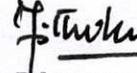
This issue with the approval of Competent Authority.

Joint Director (DMC)
for Director General, Treasuries & Accounts
Department, Haryana, Chandigarh.

Endst No. TA-HR (DMC)/SO-III/DEO-IV/2026/2119

Dated:- 13/02/2026

A copy of the above is forwarded to Prinicipal Accountant General (A&E) Haryana w.r.t your letter No. Book/2025-26/430, dated 30.01.2026 for information and taking further necessary action.

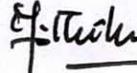


Joint Director (DMC)
for: Director General, Treasuries & Accounts
Department, Haryana, Chandigarh

Endst No. TA-HR (DMC)/SO-III/DEO-IV/2026/2120

Dated:- 13/02/2026

A copy of the above is forwarded to Sh. Jagdish Mehendiratta, Director (IT), NIC, Haryana with a request .

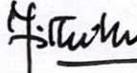


Joint Director (DMC)
for: Director General, Treasuries & Accounts
Department, Haryana, Chandigarh

Endst No. TA-HR (DMC)/SO-III/DEO-IV/2026/2121

Dated:- 13/02/2026

A copy of the above is forwarded to all Treasury Officers/Assistant Treasury Officers of the State for information and taking further necessary action.

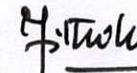


Joint Director (DMC)
for: Director General, Treasuries & Accounts
Department, Haryana, Chandigarh

Endst No. TA-HR (DMC)/SO-III/DEO-IV/2026/2122

Dated:- 13/02/2026

A copy of the above is forwarded to Sh. Sunil Bahal, Programmer to upload this instruction on the departmental website under treasury related instruction and e-Billing.

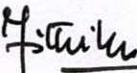


Joint Director (DMC)
for: Director General, Treasuries & Accounts
Department, Haryana, Chandigarh

Endst No. TA-HR (DMC)/SO-III/DEO-IV/2026/2123-2125

Dated:- 13/02/2026

A copy of the above is forwarded to the Additional Chief Secretary to Government Haryana, Finance Department (Budget & Committee Branch) for information, please.



Joint Director (DMC)
for: Director General, Treasuries & Accounts
Department, Haryana, Chandigarh

Internal Circulation:-

1. Joint Director (Administration), Director General, Treasuries & Accounts Department, Haryana.
2. Joint Director (PDC), Director General, Treasuries & Accounts Department, Haryana.