

**GOVERNMENT OF HARYANA**  
**OFFICE OF DIRECTOR GENERAL, TREASURIES & ACCOUNTS**  
**DEPARTMENT, HARYANA**  
**1<sup>st</sup>Floor, 30-Bays Building, Sector-17C, Chandigarh-160017 (U.T.).**  
**Phone Number:-0172-2991025.**  
**e-mail:-treasuries@hry.nic.in, website:-hrtreasuries.gov.in**

Through - e-Mail

To

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

**Memo No: TA-HR (DMC)/SO-III/DEO-IV/2026/2740**

**Dated: 08/04/26**

**Subject: - Clarification regarding e-Kuber failed transaction.**

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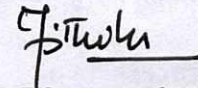
With reference to Government instruction letter No. 28/33/2022-5B&C (T&A) dated 07.04.2025 and this office letter No. TA-HR(DMC)/2026/2118 dated 13.02.2026 vide which Revised Standard Operating Procedure (SOP) was issued regarding reconciliation of failed transactions under e-Kuber system of RBI for payment.

In this regard, it is conveyed that the matter regarding issuing of a detailed workflow/procedure as per revised Standing Operating Procedure for accounting of failed transactions under e-Kuber payment system was in consideration of this department. Now after the detail deliberation with PAG(A&E), Haryana following workflow has been decided: -

Existing provision as per revised SOP dated 13.02.2026	Detailed Work Flow/Procedure
<p><b>6. Monitoring of failed payments: -</b></p> <p><b>6.4. Process of settlement of failed transaction:</b>                      There may be following cases scenario are as under:  <b>(ii) After 90 days and before 31s March of same financial year:</b>                      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.</p>	<p>i. All failed transactions happened on 31 March or before, that remained unsettled, be transferred back to the concerned functional head as reduction of expenditure from major head 8658-102-03 by way of generating refund bill before submission of second list of March account to office of the PAG Haryana.</p> <p>ii. All concerned Drawing and Disbursing Officers are required to prepare a "Refund Voucher" against all those failed transactions from 01.04.2025 to 31.03.2026 which have not been reconciled/settled within 90 days. The same is required to be submitted to concerned Treasury Officers/ Assistant Treasury Officers latest by 10th April 2026. Further Treasury Officer/Assistant Treasury Officer will process such bills latest by 15<sup>th</sup> April 2026.</p> <p>iii. For implementation of this aspect, a pop-up shall be shown to all Drawing and Disbursing Officers in their login in e-billing system with a message to get all failed transactions settled by 10<sup>th</sup> April 2026.</p> <p>iv. Further all Drawing and Disbursing Officers and all Treasury Officers are advised to submit "Refund Voucher" of all failed transactions upto 31 March of any Financial Year (2026-2027 onwards) as per following schedule: -                      a) Drawing and Disbursing Officer will submit "Refund Bill" related to a failed transactions upto 31st March (beyond 90 days) by 3rd April.                      b) Treasury Officer will send account to PAG(A&amp;E), Haryana upto 7th April alongwith account of second list every year.</p>
<p><b>(iii) On 31* March of same financial year:</b>                      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.</p>	<p>i. All failed transactions happened on 31 March or before, that remained unsettled, be transferred back to the concerned functional head as reduction of expenditure from major head 8658-102-03 by way of generating refund bill before submission of second list of March account to office of the PAG Haryana.</p> <p>ii. All concerned Drawing and Disbursing Officers are required to prepare a "Refund Voucher" against all those failed transactions from 01.04.2025 to 31.03.2026 which have not been reconciled/settled within 90 days. The same is</p>

	<p>required to be submitted to concerned Treasury Officers/ Assistant Treasury Officers latest by 10th April 2026. Further Treasury Officer/Assistant Treasury Officer will process such bills latest by 15th April 2026.</p> <p>iii. For implementation of this aspect, a pop-up shall be shown to all Drawing and Disbursing Officers in their login in e-billing system with a message to get all failed transactions settled as SOP by 10th April 2026 failing which their bill processing function shall be stopped.</p> <p>iv. Further all Drawing and Disbursing Officers and all Treasury Officers are advised to submit "Refund Voucher" of all failed transactions upto 31 March of any Financial Year (2026-2027 onwards) as per following schedule:-</p> <p>a) Drawing and Disbursing Officer will submit "Refund Bill" related to a failed transactions upto 31st March (beyond 90 days) by 3rd April.</p> <p>b) Treasury Officer will send account to PAG(A&amp;E), Haryana upto 7th April alongwith account of second list every year.</p>
<p><b>(vi) Transactions of financial year prior to current year</b></p> <p>Treasury must submit a requisition to Accountant General (A &amp; E) Haryana for transferring the unsettled amount to minor head 911 of concerned functional Head (as reduction of expenditure).</p> <p>The Accountant General (A &amp; 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.</p>	<p>In respect of transactions of previous financial year, minor head 911- deduct recoveries of over payments of concerned functional Head is required to be operated.</p> <p>In this regard a matter is being taken with O/o the CAG of India by O/o PAG (A&amp;E) Haryana for their guidance. As and when information is received same will be issue accordingly.</p>

This issue with the approval of Competent authority.

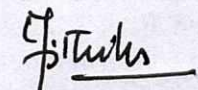


**Joint Director (DMC)**  
for Director General, Treasuries & Accounts  
Department, Haryana, Chandigarh.

Endst No. TA-HR (DMC)/SO-III/DEO-IV/2026/2741

Dated:- 08/04/26.

A copy of the above is forwarded to Principal Accountant General (A&E) Haryana TM(T)/IFMS/2026-27/I/1379426/2026 dated 06.04.2026 for information and necessary action.



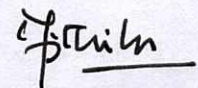
**Joint Director (DMC)**  
for: Director General, Treasuries & Accounts  
Department, Haryana, Chandigarh

Endst No. TA-HR (DMC)/SO-III/DEO-IV/2026/2742-43

Dated:- 08/04/26.

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

- To show a pop-up in login ID of all DDO under e-billing system showing details of failed transactions upto 31.03.2026 which have not been settled so far beyond 90 days.
- To make provision of a report in OTIS regarding details of failed transaction in prescribed format (as supplied by PAG(A&E), Haryana) which are required to be sent to PAG(A&E), Haryana by all Treasury Officers.

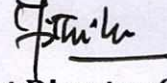


**Joint Director (DMC)**  
for: Director General, Treasuries & Accounts  
Department, Haryana, Chandigarh

Endst No. TA-HR (DMC)/SO-III/DEO-IV/2026/ 2744

Dated:- 08/04/26

A copy of the above is forwarded to all Treasury Officers/Assistant Treasury Officers of the State with a direction to settle all failed transactions upto 31.03.2026 as per above procedure and schedule in consultation with all concerned DDOs. You are also directed to send a report of failed transaction as available in OTIS to PAG(A&E) Haryana in prescribed format.



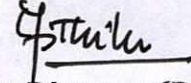
Joint Director (DMC)

for: Director General, Treasuries & Accounts  
Department, Haryana, Chandigarh

Endst No. TA-HR (DMC)/SO-III/DEO-IV/2026/ 2745-47

Dated:- 08/04/26.

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

**Internal Circulation:-**

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