

No. 1/11/2017-FC
Government of Manipur
Secretariat: Finance Department
(Resource Section)

Imphal, 24th Dec. 2019

OFFICE MEMORANDUM

Subject: Implementation of e-Kuber System of RBI – Electronic Disbursement of Government Payments

In accordance with a series of initiatives taken by the State Government to ease the Government business and improve transparency and efficiency, Finance Department has now decided to implement electronic payment system through TreasuryNet, duly integrated with e-Kuber System of Reserve Bank of India (RBI) to disburse government funds directly to the payee's bank account.

2. The above procedure is aimed at obviating the shortcomings of the existing system such as delay in transmission of fund to actual payee; risk of paper vouchers being missed in course of its physical transmission from Treasury to the Treasury Linked Banks (Agency Banks); delay in receiving physical scroll and vouchers by Treasuries from agency banks for timely accounting; parking of funds in Bank and also with DDOs; and difficulty caused, thereby, in monitoring the cash balance including that of with RBI for daily Ways and Means Management.

3. In view of the above and after due consultation with Accountant General (AG) and Banking Department (BD) RBI, Guwahati, Governor of Manipur is pleased to decide that all Government transactions shall be made electronically by integrating two important systems, viz., e-Kuber payment system of RBI and TreasuryNet.

4. TreasuryNet is managed by the office of Directorate of Treasuries & Accounts, Manipur and it is now proposed to be integrated with the e-Kuber payment platform of RBI in a phased manner. To begin with, the Imphal East Treasury will be linked immediately on pilot basis and subsequently all other Treasuries will be linked to e-Kuber by February, 2020. It means that during the transition, till all the Treasuries are linked to e-Kuber System, some Treasuries will continue to deal with the existing agency banks till they are linked to e-Kuber System. Therefore, the existing procedure of all types of payment to the accounts of the payees through agency bank will continue till complete implementation of e-Kuber payment system in the State.

5. In this new system, Government payments/disbursements will be made electronically through the bank Account of each payee – whether employee, pensioner, beneficiary, vendor, etc. After the approval of bill by the concerned Treasury Officers, an e-advice, digitally signed by TreasuryNet server, will automatically be transferred to RBI's e-Kuber portal. The RBI will make the payment, by means of NEFT/RTGS as the case may be, as per the e-advice received from the concerned Treasury. All types of Pension payments in all the Pension disbursing Treasuries/Sub-Treasuries shall also be covered under the e-Kuber payment platform.


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6. In case of CDA (Cheque Drawal Authority) and withdrawal from MH:8443, there will be a change in the present system as detailed below so as to enable payments via e-KUBER:

a) After Finance Department (FD) conveys its approval, the Administrative Department (AD) will allocate funds to the Chief Engineer/ PCCF via BEAMS. The Chief Engineer/ PCCF will further allocate the funds to concerned DDOs via BEAMS.

b) DDOs will then generate an Authorisation Slip through BEAMS with the details of payees. Such an Authorisation Slip generated will serve as payment instrument in place of the cheques being used at present. This Authorisation Slip will then be presented to the concerned Treasury.

c) Such CDA payments will be reflected as payments from Remittance head -8782 to the concerned Treasury for accounting purposes and will be indicated in the Authorisation slip generated for this purpose.


7. The detailed procedure to be followed by the Drawing and Disbursement Officers (DDOs), Treasuries and RBI is described at Annexure-I.

8. Accounting procedure of e-payment transactions and failed transactions in Treasury accounts:

a) The payment of net amount of each transaction shall be made from the State Government Account. The amount shall be credited directly to the bank account of the payees by RBI through e-Kuber payment system without involvement of agency banks.

b) Failed transaction (uncredited) amount, if any, as and when reported by RBI due to errors in IFSC Code or Bank Account number of the payees will be credited back to the State Government Account. It shall be shown in the Cash Account as Suspense Head 8658 (Receipt side) – 102 Suspense Account (Civil). After due rectification of the error, payment shall be made again through e-Kuber system and the amount will be reflected as minus credit under the Head 8658 (Receipt side) – 102 Suspense Account (Civil).

9. Pilot run of the **e-Kuber operations will be made in Imphal East Treasury w.e.f. 6th January, 2020** and to be rolled out in **all Treasuries by February, 2020**. Payments via e-KUBER **in case of CDA and MH:8443 withdrawals will be implemented once e-KUBER payment is introduced in all Treasuries**. Finance department will open Drawal Accounts with RBI in respect of all treasuries, starting with Imphal East Treasury in Banking Department RBI, Guwahati as required to operate the e-Kuber Payment System of RBI.


24/12/19

(Rakesh Ranjan)

Principal Secretary (Finance)
Government of Manipur

Copy to:

1. Secretary to Hon'ble Governor, Manipur
2. Secretary to Hon'ble Chief Minister, Manipur
3. SO to Chief Secretary, Govt. of Manipur
4. All Administrative Secretaries, Govt. of Manipur
5. Principal Accountant General (A & E), Manipur
6. Regional Director, Reserve Bank of India, Guwahati
7. All Heads of Department, Govt. of Manipur
8. Director (Treasuries & Accounts), Manipur

The detailed procedure to be followed by the Drawing and Disbursement Officers (DDOs), Treasuries and RBI.

Role of DDO:

1. All DDOs will continue to prepare bills through BEAMS and CMIS as done presently. All salary bills of employees (with EIN) will be prepared using the existing system of online CMIS and Bill Portal (Salary). All the other types of non-salary bills like TA/DA, GPF, Medical Re-imburement, Contingency, Grant-in-aid etc., will be prepared through BEAMS as done presently and submitted to Treasury along with the respective physical bills in the prescribed format for the time being till the implementation of online Bill Portal (for Non-Salary).

2. The bills must contain payee details (i.e. Name, bank account details, PAN etc.). If a bill contains more than one payee, a single list of all such payees for each such bill shall be submitted. It is the responsibility of the DDO to satisfy himself/herself for the correctness of the details before submitting the bills to Treasury/Sub-Treasury.

3. In case of CDA and withdrawal from MH:8443 payments the DDO will similarly prepare and generate an Authorisation Slip with payee details through BEAMS and submit a physical copy to the Treasury. The DDO must deduct the Agency Charge and Income Tax if any, in BEAMS, under relevant head and submit to the concerned Treasury along with a physical Challan (TR-6, specifying the Remittance Head 8782 followed by Major Head 0075 (Agency Charge) or Suspense Head 8658-112 (Income Tax) therein, as the case may be.

Treasuries concerned will make the net payment via e-Kuber consisting of the following:

- a) Payment to contractor/ vendor/ individual
- b) Labour cess to the account maintained by the Manipur Building & Other Construction Workers' Welfare Board, if any
- c) 2% TDS on GST to RBI account using CPIN, if any

and treat the deduction amount as by-transfer credit to the Remittance Head 8782 while accounting.

In short, Treasuries shall book all CDA payments (gross amount) under Remittance Head 8782 in LOP (Payment Side) and book all deducted amounts, whether, Agency Charge or Income Tax or both, again under the same Remittance Head 8782 in Cash Account (Receipt side) as by-transfer credit (Indirect Challan). The process of Divisional accounting, presently being followed, shall continue to be in effect.

Failed transactions of CDA and withdrawal from MH:8443 payments shall be treated similar to those failed transactions in respect of bills by the Treasury Officer.

4. The DDO will submit a separate certificate along with the bill:

"Certified that the net claim of this bill will be transferred electronically into the bank account of the payees and correct bank details of the payees have been furnished after due verification. In case of unsuccessful payments, the amount may be credited to the suspense head."

A handwritten signature in blue ink, followed by the date 26/12/18.

Role of Treasury:

5. In the Treasury and the TreasuryNet system, there will be no change in the existing procedure starting from bill receipt, auditing, passing by TO/ATO till generation of payment advice, the only addition being generation of e-payment file/advice (for e-Kuber) electronically by the despatch and final approving by TO/STO for online submission/transfer of the e-payment file (advice) to e-Kuber payment system of RBI.

6. There will be no movement of physical bills and scrolls between Treasuries and RBI. Treasury Office, on receipt of e-scroll from e-Kuber system, shall affix the seal "**Paid through e-Kuber, RBI**" with *date and TV no.* on each of the physical copies of the bills passed.

7. The Treasury officer shall download the daily e-Scroll/Account Statement furnished by RBI from the TreasuryNet. It will reflect the total number of e-payments made on that particular day and the unsuccessful payments (failed transactions), if any, would be reflected as receipts. Unsuccessful payment would be deemed to be a transfer credit to the Suspense Head 8658 Suspense-102 Suspense Account (Civil).

8. The Treasury Officer can **recall** scheduled payments by uploading the *payments recall file*. This recall can be for individual transactions or for complete payment file. The recall is allowed only before the scheduled date. After the start of business day for the scheduled date, no recall of transactions is allowed. Upon receipt of a recall file from the Treasury Officer, the e-KUBER system would process the same and communicate the status of the recall through an acknowledgement file.

9. Since the Treasury Officer/Sub-Treasury Officer acts as DDO for disbursement of Pension, he/she shall follow the existing procedure of pension bill auditing, passing and generation of payment advice, etc., except the pension advice meant for e-Kuber shall be generated electronically from the present Pension Manipur software utilised in all the pension disbursing Treasuries/Sub-Treasuries in the State and uploaded through TreasuryNet to e-Kuber payment system. Other pensions, which are prepared outside the Pension Manipur Software, shall be passed through BEAMS and TreasuryNet for generation of e-advice. E-Scrolls will again be downloaded through TreasuryNet system and failed transactions of pension e-advice files shall be treated similar to those failed transactions in respect of bills by the Treasury Officer.

Settlement of failed payment:

10. On receipt of "failure report" for the unsuccessful payments from RBI, Treasury Officer will view the reason of failure in the failed transaction list from the relevant menu in TreasuryNet.

11. At the end of each day, Treasury will generate a transfer credit challan (Annexure-II) in the TreasuryNet for the total unsuccessful amount for each bill under Head 8658 Suspense – 102 (Civil). The same information shall be made available to the concerned DDOs through BEAMS. The concerned DDO is required to collect the correct information (bank account number, IFSC code, if any) and rectify the data through CMIS and BEAMS.

12. The DDO shall maintain a "Register of all Un-Credited Payments" in the prescribed format (Annexure-III) appended to this notification. It is the responsibility of the DDO to resolve all the errors and to clear all balances for each bill/token.

A handwritten signature in blue ink, followed by the date "26/12/19" written below it.

13. The DDO shall prepare a system generated Miscellaneous Bill (Annexure-IV) through BEAMS under Head 8658 – 102 for drawal of the uncredited e-payment in a particular Reference number from the Suspense Head after making necessary rectification of bank account details of beneficiary and submit to Treasury through BEAMS.

14. The Treasury/ Sub-Treasury Officer who acts as the DDO for disbursement of pension shall follow the same procedure in case of failed payments for pensions.

15. The Treasury Officer shall also maintain a "Register of all uncredited payments" in the prescribed format (Annexure-III) appended to this notification.

16. The uncredited amount will not be allowed to be parked beyond 2 months or till the end of the Financial Year, whichever is earlier. However, the uncredited amount drawn in the month of March may be allowed to be retained till 30th April.

17. In case of uncredited amounts parked in the Suspense Head 8658 – 102 (Civil) beyond 2 months or till the end of the Financial Year, the concerned Treasury Officer will prepare a system generated Miscellaneous Bill (Annexure-V) in BEAMS for drawal of the uncredited e-payments from the Suspense Head and by transfer credit challan (TR-6) to the concerned Service Head of Accounts from which the amount was originally drawn and record it as a reduction of expenditure with consequent increase in availability of budgetary allocation.

Preparation and Submission of Accounts:

18. All e-scrolls in respect of advice for e-payments received from RBI will be downloaded from TreasuryNet for preparation of Treasury accounts seamlessly.

19. Treasury will generate the accounts from TreasuryNet and submit the Accounts along with the vouchers and schedules to AG, Manipur as per the prescribed procedure.

20. RBI will upload e-DMS in their secured e-Kuber system having interface with TreasuryNet in respect of all transactions of preceding month on the first working day of the following month.

Role of Existing Agency Banks

21. The existing Treasury linked banks will continue to provide scroll to the Treasuries in respect of Government receipts processed through them in the usual manner.

22. Under e-Kuber Payment system, RBI will conduct the functionality of agency banks for the entire Treasury system of the State Government centrally on e-Kuber portal.

Maintenance of Acquittance Roll & Cash Book by DDOs for record e-payment

23. After the bill is passed for e-payment, TreasuryNet will provide a report containing the payment confirmation status. The net amount of the bill, if paid successfully into payee's account will be noted in the Cashbook and Acquittance Roll in token of disbursement of the claim.

24. However, if there is a report regarding unsuccessful payment, the DDO will take a note of the uncredited amount in the bill register and record the aggregate amount of the unsuccessful payments in respect of a particular bill on the receipt side of the cash book. As and when the error pertaining to the unsuccessful payment is rectified and resubmitted to the Treasury, the same amount shall be recorded on the payment side of the cash book.

A handwritten signature in blue ink, followed by the date 24/12/19.

GOVERNMENT OF MANIPUR
e-Kuber Failed Transactions Challan

E-CHALLAN NO. _____ Date: _____

Name of DDO: _____ Treasury/Sub-Treasury Officer

BILL DETAILS

Original Bill R.R.NO.	Original DDO Code	Original Budget Head	Suspense Head(Credit)	Original Advice Date

PAYEE DETAILS

Payee Name	Account No.	Net amount	Rejected Msg ID
1.			
2.			
3.			

Total Amount Credited:

Amount (in words):

Dealing

Accountant

Treasury/Sub-Treasury Officer

“Register of all Un-Credited Payments” to be maintained by DDO and Treasury/Sub-Treasury

Treasury Code	DDO Code	Treasury R.R. & T.V. No.	Head of Account	Total Net Amount	e-Advice date	Successfully credited amount	Un-credited amount	Bank Account No. & IFSC mentioned in the Bill	Challan No. with date, reasons for rejection	Corrected Bank Account Details/IFSC	Amount resubmitted	Treasury R.R. & T.V. No.	Balance
1	2	3	4	5	6	7	8	9	10	11	12	13	14

GOVERNMENT OF MANIPUR
e-Kuber Miscellaneous (Minus Credit) Bill for Un-Credited Amounts

Treasury:	DDO Code:	DDO Designation:	Suspense Head:
Budget Head (Original):	Dept. Bill No./Date:	Treasury Bill No.:	Old Auth. No.:
e-Kuber Return Amount(Rs.):	Expenditure(Rs.):	Return Balance(Rs.):	Auth Slip Nos.:
Bill Date:	e-Advice No.:	New Auth No.:	Net Amt (Rs.):
			No. of Payees:

Amount in Rs:

Amount in words:

Certificate:

1. It is certified that this consolidated Miscellaneous (Minus Credit) Bill for un-credited amount is generated after due verification and correction of bank details and other relevant information of the concerned beneficiaries/payees.

Signature (with Seal) of DDO/TO/STO

I hereby certify that the compliance of directions/instructions of Finance Department, Govt. of Manipur has been ensured.

Signature (with Seal) of DDO/TO/STO

For Principal Accountant General Office

Admitted (Rs.)

Objected (Rs.)

Accountant

AAO

Gaz. Officer

Receipt

Dealing

Accountant

TO/TO/ATO

Treasury Voucher (For Treasury Use)

No.

Date:

Pay Rs.:
(Rs. in words):

GOVERNMENT OF MANIPUR
e-Kuber Miscellaneous (Minus Credit) Bill for Un-Credited Amounts
Transfer Credit

Treasury:	DDO Code:	DDO Designation:	Suspense Head:
Budget Head (Original):	Dept. Bill No./Date:	Treasury Bill No.:	Old Auth. No.:
e-Kuber Return Amount(Rs.):	Expenditure(Rs.):	Return Balance(Rs.):	Auth Slip Nos.:
Bill Date:	e-Advice No.:	New Auth No.:	Net Amt (Rs.):
			No. of Payees:

Amount in Rs:
Amount in words:

By Transfer Credit to the Original Budget Head:

Certificate:

1. It is certified that this consolidated Miscellaneous (Minus Credit) Bill for un-credited amount is generated to clear the un-credited amount lying under the Suspense Head 8658-102-03-00 by transfer credit to the Budget Head.

Signature (with Seal) of DDO/TO/STO

I hereby certify that the compliance of directions/instructions of Finance Department, Govt. of Manipur has been ensured.

No.

Treasury Voucher (For Treasury Use)

Date:

Pay Rs.:
(Rs. in words):

For Principal Accountant General Office

Admitted (Rs.)

Objected (Rs.)

Accountant

AAO

Gaz. Officer

Receipt

Dealing

Accountant

TO/TO/ATO