

Government of Orissa  
Finance Department

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RESOLUTION

No. TRD-17/2010 3571 /F  
Bhubaneswar dated the 31.1.11

Sub: Accounting procedure relating to the e-receipts of State Government taxes and dues made through Cyber Treasury.

Introduction

The Government of Orissa has established Cyber Treasury for receipt of various Government dues with the help of internet through electronic strings. The Cyber Treasury has been accounting for the Commercial Tax receipts made through the online SBI Portal and the receipt relating to the motor vehicle dues through the Portal of the Transport Department integrated with online SBI. The Secretariat branch of SBI has been designated as Treasury Link Branch for this purpose and the said bank is uploading the electronic scrolls in the link for Cyber Treasury provided through the Orissa Treasury Portal. The electronic scrolls are imported into the iOTMS for generation of monthly accounts after verification with the physical scroll submitted by the bank under their signature.

The existing system suffers from the following limitations:

- (i) It is restricted to the payee who have internet banking account with SBI only.
- (ii) The essential details relating to regular tax payers viz. the dealer of Commercial Tax Department is not pre-populated in the challan form as the Bank does not keep the database of Commercial Tax Department. Due to this, the tax payer has to fill in all the information each time while making online payment.
- (iii) The facility is not extended for payment of other Government dues and taxes.

**Proposed business process for e-Payment of Government taxes and dues through the Orissa Treasury Portal:**

The Orissa Treasury Portal has become live and is available for online payment of Government taxes and dues. A payee can log-on to the Orissa Treasury Portal through internet and make payment of the Government taxes and dues. For some Departments engaged in collection of major Government receipts, specific links would be made available in the Orissa Treasury Portal for

online payment taking into account the information required by such Departments. However, for other receipts, the payment can be made through internet after filling in the required information as are normally made at the time of physical submission of challans. The head of accounts in case of these deposits will be available in the form of a drop down menu, from which the payee has to select the relevant string of Chart of Accounts. In case of the Departmental receipts, the head of accounts is generally mapped with the type of tax / dues / fees to be paid. Further, the information about the payee will be available in the e-challan when the depositor enters the unique identifier, which may be Tin No. in case of Commercial Tax or a License No. for Excise Department. The following procedure needs to be followed at the time of payment of Government taxes and dues through the Orissa Treasury Portal:

- (i) Depositor has to log-on to the internet through any internet service provider.
- (ii) The user shall have to enter the URL (Uniform Resource Locator) of Orissa Treasury Portal (<https://www.orissatreasury.gov.in>).
- (iii) The Orissa Treasury Portal provides link for online payment of taxes. In the said link, there is provision for Departments specific challan payment. The Departments specific challan has been designed keeping in view the information required by the concerned Departments. For example: Commercial Tax Department will need information about the Tin No. of the taxpayer whereas Excise Department will need information about the License No.
- (iv) Once the online challan is filled in by the depositor, the same shall be validated by the system on the basis of the Chart of Accounts available in the database and also depositor specific information details, if available in the database of the Treasury Portal. (For example: the dealer database of the Commercial Tax Department, when available with the Orissa Treasury Portal can verify the correctness of the depositor specific information provided in the online challan)
- (v) After the challan is filled in, the system will generate a transaction ID called "DTI challan reference ID", which can be used for future reference. The depositor will then have an option of making payment from any of the banks integrated with the Orissa Treasury Portal.
- (vi) The depositor will then move to the web portal of the concerned bank wherein he will instruct the bank to debit the amount from his account and credit to Government account as per the information provided in the e-challan.
- (vii) A Cyber receipt will be generated by the bank containing the bank transaction ID and other minimum information such as: name of the depositor and amount for future reference of the depositor.

- (viii) After successful payment, the user will be redirected to the Orissa Treasury Portal automatically where the e-challan in support of the payment would be generated.
- (ix) The challan No. will be generated only after the Cyber Treasury receives the credit scroll from the bank and imports them successfully into the iOTMS. This should be available in the Portal on the subsequent day of transaction.
- (x) For all kind of future reference, the challan reference IDs generated from the iOTMS may be quoted for generation of challan Nos. and details of payment made.

#### **Business Process of e-Payment through the Internet Banking Portal of Authorized Bank**

- (i) The procedure for Government receipt as envisaged in Government in Finance Department Resolution No. TRE-48/2009(Pt) 9374/F dated 26.02.10 shall be applicable for the e-Payment of Government receipt through the Internet Banking of authorized bank.
- (ii) The taxpayer can make e-Payment of the State Government taxes and dues at the web portal of any authorized Banks.
- (iii) On successful completion of transaction, an instant Cyber receipt e-challan (downloadable / printable) would be provided to the taxpayer as an acknowledgement of successful payment. The e-challan shall be provided in the format prescribed.
- (iv) The e-challan forms to be used in the authorized bank's website shall be the same as that of the e-Challan form available in the Orissa Treasury Portal.
- (v) The collecting bank will not issue in any other format.

#### **Banking arrangement for online payment**

- (i) All the authorized public sector banks offering e-Payment solution can collect the Government taxes and dues through the e-Payment mode as prescribed (however, separate notification for banks to participate in the online payment procedure will be issued).
- (ii) The authorized banks participating in e-Payment system will designate a Focal Point Branch called e-FPB, who is authorized to collate and scroll all e-receipts. Each such branch will act as the Receiving branch and Focal Point Branch notwithstanding the fact that the taxpayer might have debited his account in any of the bank's branches while making e-Payment.
- (iii) All the e-FPB shall be treated as Treasury Link Bank for Cyber Treasury. The Cyber Treasury shall receive scroll and DMS (Date-

wise Monthly Statement) from multiple e-FPBs (an e-FPB responsible for reporting the transaction of a particular Bank).

**Generation of Challan Reference ID, Bank Transaction ID and Challan Number:**

- (i) In every successful e-Payment, the Orissa Treasury Portal shall generate an e-Challan having challan reference ID and bank transaction ID. The bank transaction ID is linked to the e-FPB and the web portal of the said Bank. The bank transaction ID indicates that the account of the payee has been debited and the same is credited to the bank's account for the purpose of crediting the money to the Government account. It must be unique for the date of transaction.
- (ii) The challan reference ID is generated after the challan information is validated in the Orissa Treasury Portal and before the payment is made in the bank's portal. This will be unique identification number.
- (iii) The challan reference ID No. can be quoted by the payee for generation of challan No. which shall be available only after the payment is accounted by the Cyber Treasury which in normal case shall be on T+1 basis (day of transaction + another day).
- (iv) The challan number shall be generated after the e-Scroll (verified with the physical scroll) is imported into the receipt module of iOTMS. The challan number will be normally available in the Portal after a gap of one or two days from the date of transaction. The challan reference ID or the bank transaction ID can be quoted in the link called Online Challan Status of the Orissa Treasury Portal to retrieve the challan number.

**Reconciliation:**

**Functions of Treasury Link Banks of Cyber Treasury (e-FPB) and preparation of Receipts Scrolls**

- (i) A Treasury Link Bank for Cyber Treasury (e-FPB) will be responsible for the prompt and accurate accounting and transmission of the Government receipts reported to it daily by Internet Banking System of the authorized bank. It will also be responsible for prompt remittance of collections of all e-Receipts to the Government Account at RBI, CAS, Nagpur through Bank's Link Cell on a day-to-day basis and for the transmission of daily receipt scroll along with the related challan details to the Cyber Treasury.
- (ii) In case of the e-Payments, the cut-off time is till 8 P.M. I.S.T. for reporting e-Payments pertaining to that day to RBI; e-Payments

received after this time limit are to be treated as received on the next working day for reporting purposes on all working days (holidays as per RBI calendar). The Internet Banking System should identify all e-Payments effected for the day. On a day-to-day basis, after carrying out prescribed checks and validations, the Internet Banking System will pool all e-Receipts at the designated e-FPB for preparation of the e-Scroll.

- (iii) **The e-Receipts shall be credited to the Government account through the link offices at CAS, Nagpur normally on T+1 basis. However, the Banks would take steps to settle the funds received till 31<sup>st</sup> March on the year end as a special arrangement. The detailed arrangement made by Bank separately in consultation with the RBI. In case of delay in reporting, actions will be taken as per prescribed procedure.**
- (iv) **For the purpose of the recipients' agency, the date of payment shall be the date on which money has been debited on the account of the depositor which in other words is being the date of transaction or generation of transaction / generation of e-Challan or Cyber receipt from the Bank portal.**
- (v) The e-FPB will prepare and submit challan data in respect of all internet payments for the day Major-head wise.
- (vi) The format for submission of the e-Scroll will be as per the site to site integration document enclosed in the Annexure.
- (vii) In case the online payment is initiated from Orissa Treasury Portal, the e-Scroll submitted by Bank shall contain, Challan Reference ID (generated from Orissa Treasury Portal) and Bank Transaction ID (generated in Bank's Portal).
- (viii) In case the e-Payment is initiated in the Internet Banking Portal of the authorized Bank, the e-Scroll shall contain the Bank transaction ID along with other details. However, the field relating to challan reference ID shall remain blank.
- (ix) The above file containing the challan details of the entire day should be digitally signed by the authorized signatory of the authorized e-FPB or can be uploaded into the Cyber Treasury with the secured user ID and Password of the authorized person.
- (x) The serial order of the data in the scroll (Hard copy) sent by the Bank to the Cyber Treasury must match with the serial order of the data in the e-scroll (.XML) uploaded by the Bank.
- (xi) An interface will be made available for the Cyber Treasury to view each challan information resided in the e-scroll (.XML) in the same order as it is in the scroll (Hard copy) received from Bank.
- (xii) Each challan must be verified against the scroll (Hard copy) before it gets imported in the system.

- (xiii) Each Bank should only upload a single e-Scroll per day for all the e-payment either made through Orissa Treasury Portal or directly through Bank's portal. Each e-scroll (.XML) must contain a Bank flag to be distinguished.
- (xiv) The e-FPB shall simultaneously forward the details of the e-Challan / e-scroll to its Link Cell at Nagpur for further consolidation and fund settlement with CAS, RBI Nagpur.
- (xv) The e-FPB shall be responsible for providing the digitally signed electronic Date wise Monthly Statement (e-DMS) to the Cyber Treasury for all e-Receipts by the specified date of the following month in the prescribed format.
- (xvi) As a transitional arrangement, the e-FPB will also send a physical copy of the DMS duly authenticated by the bank to the Cyber Treasury.
- (xvii) An Interface will be made available in the Cyber Treasury to capture the DMS (Detail Monthly Statement) sent by the Bank to ensure its correctness. The system will indicate, in case any discrepancy is found. After successful capture of DMS, the system will generate a DMS which will be printed and will be sent to AG and Bank.

#### Functions of the Link Cell

- (i) The Link Cell of the bank shall work as a pooling centre for all receipts (including e-Receipts) coming to it from e-FPB / other FPBs.
- (ii) It is also responsible for crediting the amount collected to Government account at Reserve Bank of India, CAS (Central Accounts Section) Nagpur.
- (iii) The Link Cell will make daily fund settlement with RBI, CAS, Nagpur distinctively in identifiable format for physical collections and e-collections.
- (iv) The e-Payment data transmitted to the Cyber Treasury by the e-FPB and the Link Cell of their bank should tally with the amount of funds settled with RBI for e-collection on a day-to-day basis.

#### Cyber Treasury:

- (i) The Cyber Treasury will receive digitally signed e-scrolls either uploaded in the Orissa Treasury Portal or through the e-mail of Cyber Treasury Officer from Treasury Link Banks (e-FPBs).
- (ii) It shall also receive the e-Challan in case of the payments directly received from the web portal of the authorized Banks.
- (iii) **After verification of the e-Scroll with the physical scroll, the Cyber Treasury would prepare its account and will submit the accounts**

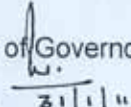
to the A.G (A&E), Orissa as prescribed along with Bank wise RBD statement / VDMS.

- (iv) The Cyber Treasury would tally the gross monthly e-Receipts with the gross amount shown in the DMS of e-Receipts sent by the e-FPBs. The total of the month's e-Receipt (bank wise and Major-head wise) would be verified against the DMS and the DMS of the respective banks shall be signed and returned back to the authorities as per the existing process.
- (v) The DMS shall also be received both in the electronic form and in the hard copy as per the existing format.
- (vi) The Cyber Treasury would download the e-Payment challan details and ensure verification of data against e-Challans and scrolls received from e-FPBs. The Cyber Treasury will modify / rectify the errors in electronic data relating to the Chart of Account.
- (vii) **Cyber Treasury will provide a window for downloading the receipt data by the recipient entity.**
- (viii) The Cyber Treasury shall also provide to the concerned agencies / departments in case, if they require the details of the receipt for any other purposes.
- (ix) All other procedure relating to error correction system will remain same as prescribed in the accounting procedure and as amended from time to time.

**Redressal of Public grievance:**

The Cyber Treasury office and the e-FPB will have an effective procedure for dealing with public complaints for e-Payment related matters. In case, any mistake is detected by either of the agencies in reporting of tax / payment of Government dues, either *suo moto* or on being brought to its notice by the depositor, the Cyber Treasury and the bank will promptly take steps for rectification. The e-Focal Point Branch of the participating Banks and the Cyber Treasury will set up Help Desk and notify the contact number and address of the Help Desk in the portal and otherwise for resolution of any dispute regarding e-Payment.

By order of Governor

  
Principal Secretary to Government

Memo No. 3572 /F., dated

31.1.11

Copy forwarded to the Director of Printing, Stationery and Publication, Orissa, Cuttack with the request that the above resolution may be published in the next issue of the Orissa Gazette and supply 100 spare copies to this Department.

*[Signature]*  
31.1.11  
Deputy Secretary to Government

Memo No. 3573 (480) /F., dated

31.1.11

Copy forwarded to the Secretary to Governor/ Secretary to Chief Minister / Private Secretary to Minister, Finance & Excise / Accountant General (Audit), Orissa Bhubaneswar / Accountant General (A&E), Orissa, Bhubaneswar / Senior Deputy Accountant General (Works), Orissa, Puri / All Departments of Government / All Heads of Departments of Government / Director General, Gopabandhu Academy of Administration, Bhubaneswar / Director, Madhusudan Das Regional Academy of Finance & Management, Bhubaneswar / All Financial Advisers and Assistant Financial Advisers / All Collectors / All Treasury, Special Treasury and Sub-Treasury Officers / Principal, Secretariat Training Institute, Bhubaneswar for information and necessary action.

*[Signature]*  
31.1.11  
Deputy Secretary to Government

Memo No. 3574 (2) /F., dated

31.1.11

Copy forwarded to the Commissioner of Commercial Taxes, Orissa, Cuttack/ Director of Treasuries & Inspection, Orissa, Bhubaneswar for information and necessary action.

*[Signature]*  
31.1.11  
Deputy Secretary to Government

Memo No. 3575 /F., dated

31.1.11

Copy forwarded to the Manager, RBI, Public Accounts Department, Pandit Jawaharlal Nehru Marg, Bhubaneswar for information and necessary action.

*[Signature]*  
31.1.11  
Deputy Secretary to Government

Memo No. 3576 (15) /F., dated

31.1.11

Copy forwarded to the Chief General Manager, SBI, Local Head Office, 111/1, Pandit Jawaharlal Nehru Marg, Bhubaneswar / Chief Managing Director, Allahabad Bank, Regional Office, 3/1B, IRC Village, Nayapalli / Deputy General Manager, Andhra Bank, Zonal Office, M/141, Baramunda, Bhubaneswar / Zonal Manager, Bank of India, Orissa Zone, Zonal Office, 98, Kharavelanagar, Ground Floor, Keshari Talkies Complex, Bhubaneswar / Regional Manager, Central Bank of India, 94, Janapath, Unit-3, Bhubaneswar / Divisional Manager, Canara Bank, Red Cross Bhawan, Sachivalaya Marg, Bhubaneswar / Regional



Manager, Indian Bank, Regional Office, 117/118, Station Square, Bhubaneswar / Regional Manager, Uco Bank Building, 3<sup>rd</sup> Floor, C-2, Ashok Nagar, Unit-2, Bhubaneswar / Chief Regional Manager, United Bank of India, Zonal Office, 13, Forest Park, Bhubaneswar / Regional Manager, Indian Overseas Bank, Regional Office, B/2, West Saheednagar, Bhubaneswar / Asst. General Manager, SBI Government Business Department, Local Head Office, 111/1 Pandit Jawaharlala Nehru Marg, Bhubaneswar / Chief Manager, SBI, Orissa Secretariat Branch, Bhubaneswar for information and necessary action.

*[Signature]*  
31.1.11  
Deputy Secretary to Government

Memo No 3577 (100) /F., dated 31.1.11

Copy forwarded to all Officers of Finance Department / All Branches of Finance Department for information and necessary action.

*[Signature]*  
31.1.11  
Deputy Secretary to Government

Memo No 3578 /F., dated 31.1.11

Copy forwarded to the Head, State Postal Group, I.T. Centre, Secretariat for hosting in the Orissa Government website-[www.orissa.gov.in](http://www.orissa.gov.in)- Finance Department.

*[Signature]*  
31.1.11  
Deputy Secretary to Government

Memo No 3579 /F., dated 31.1.11

Copy forwarded to M/s Luminous Infoways Pvt. Ltd., C/o RTI Central Monitoring Mechanism (CMM), Information & Public Relations Department, Government of Orissa for information and necessary action.

*[Signature]*  
31.1.11  
Deputy Secretary to Government

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31/1/11  
Head  
Postal Group.