

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

OFFICE MEMORANDUM

No. 27444 /F., Date 26/07/2012
FIN-TRY-RULE-0024/2012

Sub: **Electronic disbursement of Government payments directly to the account of the beneficiary through the Central Electronic Payment Processing Centre (CePC) and submission of electronic scrolls to the Treasury by RBI, Public Accounts Department, Bhubaneswar.**

The State Government have decided to introduce electronic payment by direct credit to the bank account of the payees in order to overcome the shortcomings of the existing system viz. (i) *Delay in transmission of fund to the payees' account*, (ii) *Parking of funds in DDO's Current Account beyond the permissible period*, (iii) *Difficulty in monitoring of the cash balance with DDOs*, (iv) *Risk of vouchers being missed in course of physical transmission of bills/ cheques to the Treasury Linked Bank* and (v) *Delay in receipt of physical scroll from the Banks as well as vouchers for accounting*.

2. Instead of the existing system of disbursement from the Treasury through its Linked Bank, all disbursements through electronic media would now be credited to the beneficiary account through the Reserve Bank of India, Public Accounts Department, Odisha, Bhubaneswar.

3. **Coverage of the Scheme:**

3.1 **Payment through ECS/NEFT :**

All Government payments/disbursements will be made electronically through the Bank account of the individual beneficiary. The Reserve Bank of India will make the payment as per the e-Advice received from the Treasury through CePC by means of NEFT / ECS as the case may be.

3.2 Vendor Payments:

Payments relating to contingent expenditure, exceeding Rs.5,000/- have to be compulsorily made through the Bank account of the individual supplier /vendor / beneficiary.

3.3 Option for drawal of Petty Expenditure/ Statutory Dues etc. through cash/ cheque/ draft:

Petty expenditure not exceeding Rs.5,000/- may be drawn in cash/ cheque/ draft through the DDOs Current Account or may be credited directly to the vendor's account in the manner indicate at para 3.1 and 3.2. Similarly, payment towards statutory dues or utility charges such as municipality holding tax, electricity bill, telephone bill and water charges etc., may be drawn through the DDO's Current Account, if the collecting agencies do not provide for the facility of e-Payment. Wherever thee-Payment facility is available, the D.D.O will make the payment electronically in the manner indicated at para 3.1.

4. Operating Procedure:

The operating procedure for electronic disbursement of Government dues to be made through the Treasury using the payment platform of Reserve Bank of India is outlined below:

4.1 Responsibilities of Heads of Office / Drawing & Disbursing Officer:

4.1.1 Beneficiary/payee Bank details:

The Head of Office will collect the following bank related information of the employee/ vendor / beneficiary at the time of placement of work order / indent / purchase order etc. in the prescribed form as in Annexure-I.

- i. Beneficiary Name
- ii. Account type
- iii. Beneficiary's Bank Account No. & IFS Code
- iv. MICR Number
- v. Amount to be paid
- vi. Mobile Number
- vii. E-mail ID (optional).

They are also required to obtain documentary evidence in support of the information furnished by the beneficiary for record.

4.1.2 Submission of payee details in Treasury Portal:

The Drawing & Disbursing Officer will provide the information relating to Bank Account of the beneficiary in the DDO interface of the Odisha Treasury Portal before submission of bills to the Treasury.

Access to the ODD interface of Treasury Portal:

The DDOs will be provided with a user ID and Password from the Directorate of Treasuries and Inspection, Odisha, Bhubaneswar for accessing the DDO interface of the Treasury Portal - DDOs will access the Odisha Treasury Portal <https://www.odishatreasury.gov.in> through internet. The DDOs shall provide the bill details of the individual beneficiaries/vendors/payees as in Annexure-II along-with Bill Number & Date, Gross & Net amount of the bill and DDO's Bank Account No. & IFS Code. The DDO has to submit a single beneficiary list for each bill. The facility of importing the beneficiary list from an MS-Excel file or prepared in any other file formats will be provided in iOTMS. The DDOs submitting electronic salary bills through HRMS to iOTMS are not required to furnish payee list separately.

Generation of reference ID from Treasury Portal:

On successful entry and submission of the payee list, the Odisha Treasury Portal will generate a reference ID which is to be super scribed by the DDO on the front page of the bill in red ink. The DDO may also take the print out of the payee list and attach it with the bill and submit it in the Treasury for drawal and retain a copy in his office for reference and record.

4.1.5 Entries in Acquaintance Roll and cash book etc. :

After the bill is passed for e-payment, DDO Interface of iOTMS will provide a report containing the payment confirmation status. The net amount of the bill, if paid successfully into the beneficiary account, would be noted in the cash book, acquaintance roll or any other payments register in token of disbursement of the claim. However, if there is a report regarding unsuccessful payment, the DDO will take note of the un-credited amount in the bill register and record the aggregate amount of the successful payments in respect of a particular bill on the receipt side of the cash book.

Follow up action for Un-credited amounts:

In case of unsuccessful payments which could not be credited to the beneficiary account owing to any error in the details of Payee, uploaded in the Treasury Portal, the report regarding the un-credited amounts will indicate the nature of error in the beneficiary list. The DDO would be required to collect the correct information immediately and send an advice incorporating the revised payee list in respect of the un-credited amount. The DDO will maintain a register of all un-credited payments containing the bill number, Reference ID, token number, Head of Account from which the original drawal was made and make a note in the register regarding subsequent payment through the Bank account of the payee based on the payment report obtained from the iOTMS. Till the iOTMS is enabled to handle the un-credited amounts in the manner and process described in paragraph 5.9 below or 31st August, 2012 whichever is earlier those amount would be parked in 'the current account the DDO for disbursement to the beneficiary in the appropriate manner without any further delay.

Certificate on the net claims of the bill to be paid electronically:

The DDOs will certify on the body of the bill “Certified that the net claim of this Bill will be transferred electronically into the bank account of the beneficiaries and the correct Bank details of the beneficiaries have been furnished in a separate list after due verification and uploaded in the Treasury Portal bearing Reference ID- “XXXX”.

4.1.8. Endorsement on the body of the bill and OTC 82:

The DDOs will make an endorsement on the body of the bill that the proceeds of the bill is to be paid electronically to the account of the beneficiaries as per the list enclosed or to his Current Account, Suspense Head in case of unsuccessful payments. Besides, the letter in Form OTC 82, would now also be addressed to CePC, and Manager, RBI, PAD, Bhubaneswar and a request is to be made to the effect that proceeds of the Bill is to be paid electronically to the account of the beneficiaries as per the list enclosed or to his Current Account, Suspense Head in case of unsuccessful payments. The endorsement, second discharge is to be made in favour of RBI, PAD, Bhubaneswar.

Treasury Officer:

5. Bill receiving:

The Treasury Officers will receive the bill for electronic payment submitted by the Drawing & Disbursing Officers, only if the Reference ID generated from the Treasury Portal is subscribed on the front page of the bill in red ink. In the bill receiving counter, the Bill Receiving Clerk will verify the Reference ID subscribed on the bill from the system and iOTMS will automatically tag the beneficiary list with the bill. Some of the information already submitted by the DDO will be auto populated in the bill receiving screen of iOTMS. The other information such as Chart of Account will be provided by the Bill Receiving Clerk in iOTMS at the Treasury.

5.1 System generated Token Number :

The iOTMS will provide the system generated token number on successful receipt of bill at the Treasury. This information will also be shared with the DDO through SMS/e-mail notification. The Treasury may also provide a print out of the token number in support of acknowledgement of the bill receipt. This would also be recorded in the Book of Drawal by the Bill Receiving Clerk. Use of metal token for bills involving electronic payment will be discontinued.

5.2 Treasury procedure for admitting the bills for e-Payment :

The Treasury Officer will exercise the usual checks against appropriation and other requirements as per the prescribed procedure and then process the advice to the CePC indicating the mode-of e-Payment i.e. ECS or NEFT through iOTMS. In case, there is no specific indication regarding the mode of e- Payment, it would be deemed to be ECS.

5.3 Treasury Officer to generate advice from iOTMS :

The Treasury will generate the advice to CePC using the cheque writer login of iOTMS and make a print out of the advice for subsequent verification with the approved bills. After verification, the Treasury Officer will put his/her initial against each entry and sign the advice which would be retained in the Treasury for reference and record. The approved bills along with the advice will not be sent to the Bank but would be retained in the Treasury.

5.4 Online approval of advice for e-Payment :

The Treasury Officer will approve the advice for e-Payment through iOTMS by using his ID & Password after completion of the procedure indicated in the preceding paragraph.

5.5 Paid seal to be affixed on the bill after receipt of the payment report/ e-Scroll :

The Treasury Officer will affix the paid seal on the body of the bill passed for e-Payment on receipt of the payment report/e-Scroll from the RBI and reconcile with the advice, bills retained and e-Scroll. The debit scroll will reflect the total amount advised for e-Payment and the unsuccessful payments would be deemed to be a transfer payment to the Suspense Head "8658-Suspense-102-Suspense Account (Civil)-2771-Un-credited Items under e-Payments-79018-Unsuccessful e-Payments-936-Failed e-Payments" and accounted for in a system generated challan for each bill advised for e-Payment.

5.6 Seamless entry of debit scroll :

The electronic scrolls in respect of e-Advice received from RBI by the CePC will be imported into the iOTMS to populate the payment information in the iOTMS database for preparation of Treasury accounts seamlessly.

5.7 Submission of accounts to A.G (A&E), Odisha :

The Treasury Officer will generate the accounts from iOTMS and submit the accounts along with the vouchers to the A.G (A & E), Odisha as per the prescribed procedure.

5.8 Unsuccessful payment list:

The Treasury Officer will examine the cases of unsuccessful payment list submitted by RBI through CePC and obtain the correct Bank details in respect of the fields of error from the DDO and then transmit the correct information for generation of e-Advice.

5.9 Accounting of payment return:

The unsuccessful payments credited to the suspense head and shall be recorded by the Treasury Officer in the Treasury account. Subsequently, on receipt of revised e-Advice containing the correct Bank details of the payee from the DDO, the Treasury Officer will prepare system generated Miscellaneous Bill for drawal of the un-credited e-Payments from the Suspense Head indicated in Para 5.5 which would be recorded as minus credit. The Treasury Officer will maintain a register of all un-credited payments containing the bill number, Reference ID, token number, Head of Account from which the original drawal was made and make a note in the register regarding subsequent payment through the Bank account of the payee based on the payment report obtained from the iOTMS.

5.10 Refund of un-credited amount:

The un-credited amount should not ordinarily be allowed to be parked in the Suspense account beyond three months from the date of drawal or the end of the financial year. However, the un-credited amounts drawn in the month of March, may be allowed to be retained till 30th of April. Thereafter, the Treasury Officer will prepare system generated Miscellaneous Bill for drawal of the un-credited e-Payments from the Suspense Head indicated in Para 5.5 which would be recorded as minus credit and the proceeds should be paid by transfer credit to the Head of Account from which the amount was drawn and recorded as a reduction of expenditure with consequent increase in availability of budgetary allocation.

6. Central Electronic Payment Processing Centre (CePC) :

The CePC will serve as the Focal Point for routing through all electronic payments advised by the respective Treasuries and Sub-Treasuries using the RBI platform. It will consolidate the advice for e-Payment received from the Treasury Officers and upload the same in the RBI secured website <https://secweb.rbi.org.in>. There will be two levels of authentication of the e-Advice to be uploaded in the RBI secured website. One of the designated Officer will upload the e-Advice using his User ID and Password. Another 'designated Officer will issue the

necessary mandate for e-Payment to the account of the beneficiary to RBI, PAD, Bhubaneswar.

6.1 SMS or e-mail notification to the payee & DDO:

SMS or e-mail notification will be issued from iOTMS to the payees and the DDOs at the time of transmission of advice to the RBI.

6.2 CePC to import the e-Scroll uploaded by RBI, Bhubaneswar :

The e-Scroll uploaded by the Reserve Bank of India in their secured website and also in the RBI Interface of Treasury Portal will be down loaded and imported after necessary scrutiny into the iOTMS by the CePC. In the CePC, the scrolls would be disaggregated Treasury-wise and made available in iOTMS.

In cases, where the payment could not be credited because of error in account number or otherwise, it shall be the responsibility of the CePC to obtain the report from RBI, PAD, Bhubaneswar regarding the un-credited amounts indicating the fields of error in the beneficiary list which should be made available in iOTMS for necessary follow up action by the Treasury Officers and DDOs. On receipt of revised e-Advice containing the correct Bank details of the payee from the DDO and advice from the Treasury Officer, the CePC will send the revised e-Advice to RBI, PAD, Bhubaneswar for e-Payment to the beneficiary account. In case of un-credited amounts retained beyond three months or till the end of the financial year, the Treasury Officer will prepare system generated Miscellaneous Bill for drawal of the un-credited e-Payments from the Suspense Head by transfer credit to the Head of Account from which the amount was drawn. The CePC will monitor the Treasury-wise balance available in the Suspense Head and send an alert to the DDOs and Controlling Officers in this regard.

7. Reserve Bank of India, PAD, Bhubaneswar :

The Reserve Bank of India, PAD, Bhubaneswar will not only provide the payment platform but also serve as the link Bank for all the Treasuries and Sub- Treasuries in respect of all e-Payments. The e-Advice generated from the Treasury Portal by the CePC will be transmitted to the RBI through their secured website. The designated officers of RBI will download the advice and ensure payment to the beneficiary accounts through NEFT or ECS, as the case may be. In cases, where the payment could not be credited because of error in

account number or otherwise, it shall be the responsibility of the RBI, PAD, Bhubaneswar to provide the details of the un-credited amounts indicating the fields of error in the beneficiary list which should be made available in RBI Interface of the Treasury Portal for necessary follow up action by the Treasury Officers and DDOs. On receipt of revised e-Advice containing the correct Bank details of the payee from the DDO and advice from the Treasury Officer as well as CePC, the RBI, PAD, Bhubaneswar will ensure e-Payment to the beneficiary account in time and provide payment report accordingly.

7.1 RBI to debit the Government account:

On receipt of e-Advice and mandate from CePC, the PAD, RBI, Bhubaneswar will debit the State Government account through the "Drawing Account" opened in the PAD, Bhubaneswar for this purpose and also credit the Government account for un-credited amounts. Similarly, the Government account is to be debited at the time when the un-credited items are to be paid into the beneficiary account electronically.

7.2 Uploading of e-Scroll by R.B.I :

The RBI shall upload the e-Scroll in their secured website in respect of all the transactions advised by CePC.

7.3 RBI to provide e-DMS :

The RBI, Bhubaneswar will upload e-DMS in their secured website and RBI interface of Treasury Portal in respect of all transactions that have been processed through them in the preceding month, on the first working day of the subsequent month. The CePC will disaggregate the DMS Treasury-wise and upload in the Treasury Portal. The VDMS in respect of the e-DMS will also be uploaded by the respective Treasuries and made available to the RBI and Principal Accountant General (A&E), Bhubaneswar electronically in the Treasury Interface.

8. Role of existing Treasury Link Banks:

The existing Treasury Link Banks will continue to provide scroll to the Treasuries in respect of Government .payments and receipts which are processed through them. In other words, the transactions

other than those processed through the RBI for e- Payment to the beneficiary / payee shall be reported by the existing Treasury Linked Banks in the usual manner to the Treasuries.

9. Implementation of e-Payment in phases:

The e-Payment process will be operationalized on pilot basis in the Special Treasury No. II, O.L.A Campus, Bhubaneswar w.e.f. 1st August 2012 in respect of drawals made through bills only.

10. Separate notification in other Treasuries:

Separate notification will be issued for implementation of e-Payment in other Treasuries/Sub- Treasuries and in respect of drawals made through cheques by the administrators of PL Account and the cheque drawing DDOs.

11. Deemed amendment to Odisha Treasury Code:

The existing provisions of the Odisha Treasury Code would be deemed to be amended to operationalize the e-Payment. Formal amendment to Odisha Treasury Code will follow.

12. Cyber Treasury to function as CePC at present:

Cyber Treasury will undertake the functionality of CePC till formal constitution of CePC.

This has been concurred in by Principal Accountant General (A&E), Odisha in their UOI -TM-II-20 Genl./12-13/374 dated 26.7.2012.

By Order of the Governor

Sd/-

(J. K. Mohapatra)

Principal Secretary to Government

Annexure-I

Bank Details of the beneficiary/employee/vendors/payee etc.

Sl. No.	Beneficiary Name	Account Type	Beneficiary's Bank Account No. & IFS Code	MICR Number	Amount to be Paid	Mobile Number	E-mail ID (Optional)

I hereby declared that I authorize the Drawing & Disbursing Officer to electronically credit my entitlements/ claim to the Bank Account and other details furnished above which are true and correct to the best of my knowledge.

Signature.....

Name):

Designation:

Address:

Contact Number:

E-mail:

Mobile No.:

Annexure-II

Bank Details of the beneficiary/employee/vendors/payee etc.

Sl. No	Bill No. & Date	Gross amount of the Bill	Net amount of the Bill	DDO's Bank Account No.	IFS Code	Beneficiary Name	A/C Type	Beneficiary's Bank Account No. & IFS Code	MICR No.	Amount to be Paid	Mob. No.	E-mail ID (Optional)
1												
2												
3												

I hereby declared that I authorize the Treasury Officer/ CePC and PAD, Reserve Bank of India, Bhubaneswar to electronically credit the entitlements/ claims to the Bank Account of the beneficiary/ employee/ vendors/ payee etc. as per the details furnished above.

Signature.....

(Name):

Designation:

Address:

Contact Number:

E-mail:

Mobile No.: