

GOVERNMENT OF ASSAM
Finance (Budget) Department

No BB253/2015/65

Dated, Dispur the 18th August, 2016

NOTIFICATION

Sub: Implementation of e-Kuber System of RBI- Electronic Disbursement of Government Payments- Directly into the Payee's Bank Account by Cyber Treasuries- Through Central electronic Payment processing Centre (CePC).

In accordance with 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 Cyber Treasuries {Central electronic Payment processing Centre (CePC)} developed as part of Computerized Treasury Management of Information System (CTMIS) and 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 overcoming the shortcomings of the existing system such as delay in transmission of fund to actual payee; risk of paper vouchers being missed and preserved in course of its physical transmission from Head of Office (HoO)/Drawing and Disbursing Officer (DDO) to Treasury and Bank and then to AG for accounts of the state Government; delay in receiving back of physical scroll and vouchers by Treasuries from agency banks for timely accounting; parking of funds in Bank and also with HoO/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 above and after due consultation with Accountant General (AG) and Public Accounts Department (PAD), RBI, Guwahati, Governor of Assam is pleased to decide that all Government transactions shall be made electronically by integrating two important systems, viz., e-Kuber System located in RBI and CePC located in CTMIS.

4. "e-Kuber" is the Core Banking Solution (CBS) of the RBI. **With this, RBI will pay the role of Agency Banks for entire Treasury system centrally on e-Kuber Portal of RBI. But, it will happen in phased manner. To begin with, Dispur and Kamrup Treasuries are linked immediately on pilot basis and subsequently all other Treasuries will be linked to e-Kuber over a period of time. It means that in transition, till all the Treasuries linked to e-Kuber System, some Treasuries will continue to deal with the existing Agency Banks till they are linked to e-Kuber system.**

5. Main features of e-Kuber are: (a) Provision of a single account for each bank across the country, (b) decentralised access to this account from anywhere, anytime usage using the portal based services in a safe manner and the ease of operations, (c) Government users can view their balances – of all types including the Ways and Means Advances, drawings, funds

positions and the like – all in a consolidated manner through the e-Kuber so as to help then in better funds management, (d) the capability of consolidating revenue collections by banks through the e-Kuber offers the potential for better flexibility for the Government in managing its finances apart from moving over towards higher levels of electronic based banking.

6. Cyber Treasuries/CePC is the system with CTMIS managed by the office of Directorate of Accounts and Treasuries, Assam and is now proposed to be integrated with the e-Kuber of RBI in phased manner.

7. In this new system, Government payments/disbursements will be made electronically through the Bank Account of each payee- whether employee, beneficiary, vendor, etc. After the approval of bill by the concerned Treasury Officer, an e-advice, digitally signed by CTMIS server, will automatically be transferred through the CePC to RBI's e-Kuber portal through SFTP server. The RBI will make the payment, by means of NEFT/ECS as the case may be, as per the e-advice received from the concerned Treasury.

8. The detailed procedure to be followed by the Head of Offices (HoO)/Drawing and Disbursement Officers (DDOs), Treasuries and RBI is described at Annex-I.

9. **Petty payments/Statutory dues** – However, an option has been made for payment through cash/cheque/draft: Petty expenditure not exceeding Rs.5000/- and statutory dues like tax and user charge may be drawn in cash/cheque/ draft through DDO's current account if collecting agencies do not have e-payment facility. In other cases, HoO/DDO shall strictly ensure that no cash transactions are allowed.

10. **The relevant Rules & Orders** in Assam TR & SO are deemed to be amended for implementation of e-Payments on e-Kuber, RBI.

11. **Pilot run** of the e-Kuber operations will be made in Dispur and Kamrup Treasury will be made w.e.f. 22nd August 2016 and to be rolled out in all Treasuries in phases as per orders to be issued in due course of time. All the Treasury Officers will open Drawal Account in respect of their Treasury in PAD, RBI, Guwahati as required to operate the e-Kuber System of RBI.

12. Shri N.N. Bora, Domain Expert (Treasury Operations), World Bank Aided Assam State Public Finance Institutional Reforms (ASPIRe) Project will co-ordinate with respective Treasuries and RBI and he will be supported by Shri S.P. Sarma, Director (Bt) and Shri Dilip Borah, Deputy Director (Bt), Finance Department for successful roll-out of the programme.

(Shri V. B. Pyarelal, IAS)
Additional Chief Secretary,
Finance Department

Memo No.BB.253/2015/65-A
Copy to:

Dated, Dispur the 18th August, 2016

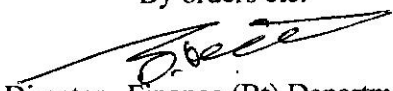
1. Additional Chief Secretary/Principal Secretary/Commissioner & Secretary/Secretary to Government of Assam,.....Department, Dispur.
2. Principal Accountant General (A&E), Assam, Moidamgaon, Guwahati-29.

3. Deputy Accountant General (Accounts, VLC & GE), Assam, O/O the Accountant General (A&E), Assam, Guwahati-29
4. General Manager, PAD, Reserve Bank of India, Guwahati. He is requested to make pilot run of the e-Kuber system in Dispur and Kamrup Treasuries during the next week and to roll out it to all treasuries subsequently.
5. Shri Anurag Goel, IAS, Project Director, World Bank Aided ASPIRe, F- Block, Finance Department, Dispur for necessary follow-up.
6. Director, Finance (Budget) Department, Dispur.
7. Director of Accounts & Treasuries, Assam, Kar Bhawan, Dispur, Guwahati-06 for necessary action.
8. All Heads of Department, Govt. of Assam for necessary action.
9. Treasury Officer, Dispur/Kamrup for successful pilot run of the e-Kuber system with support of RBI as ordered.
10. All Treasury Officers, Assam, for successful implementation of the RBI e-Kuber.
11. Shri N. Sarma, Director (Bt)/ Shri Dilip Borah, Deputy Director (Bt), Finance Dept.
12. Shri N. N. Bora, Domain Expert (Treasuries), ASPIRe, Assam

Copies also for kind appraisal:

13. Commissioner and Secretary to Hon'ble Chief Minister, Assam/PS to Hon'ble Finance Minister/ S.O. to the Chief Secretary, Assam/P.S. to the Additional Chief Secretary, Finance Department/PS to Commissioner & Secretary (RK/IH/ST), Finance Department.

By orders etc.


Director , Finance (Bt) Department
Finance Department, Govt. of Assam, Dispur.

Annex-I

The detailed procedure to be followed by the Head of Offices (HoO)/Drawing and Disbursement Officers (DDOs), Treasuries and RBI.

Role of HoO/DDO

1. Each Head of Office (HoO)/Drawing and Disbursement Officers (DDOs) will be provided a login id and password by the Directorate of Accounts and Treasuries (DOAT) through CTMIS to access the web portal of the Finance Department, www.finassam.in through internet.
2. After logging in, HoO/DDO can chose the menu containing the format for filling up the details of the bill. Thus, bill will be prepared in the system in this format by entering payee-wise information. The details to be entered include i) Name of the Payee (employee/Beneficiary/vendor, etc) ii) Bank Account Type iii) Bank Account Number and IFSC iv) MICR number v) Amount to be paid vi) Mobile number of the payee vii) e-Mail ID (optional) of the payee. Further, the supporting documentary evidence of the payees (Employee/Vendor/Beneficiary) will also be uploaded, as per the requirement.
3. If a bill contains more than one payee, a single list of all such payees for each such bill shall be submitted.
4. As regards payment of salaries, bill will be submitted online with a single list of all such employees for each bill through online salary preparation module available on the same web portal.
5. Then HoO/DDOs shall prepare each bill duly numbered in prescribed bill format with a single list of all payees along with IFSC and upload it online on the portal, www.finassam.in. All information required under annexure along with e-pay bill from DDO will automatically get transferred to Treasury through CTMIS.
6. After successful submission of the bill online, a system generated electronic ID is received by the HoO/DDO.
7. After uploading and receipt of system generated ID, a physical copy of the same is printed out and the same is submitted to the Treasury with the system generated reference id subscribed on the bill in red ink.

Role of Treasury

8. In the Treasury, the Bill receiving assistant, enter the reference id in the system and the bill is auto-populated with the payee list. CTMIS will provide the system generated Token Number on receipt of bill in the system and Treasury will provide print to the office of HoO/DDO out of the token number in support of acknowledgment of the claim.
9. Each Treasury Officer (TO) is given an ID and Password. After logging in and accessing the bills, TO will scrutinise the same by exercising the usual checks like budget appropriation, other requirement as per rules/Govt. orders and then process it for e-advice to CePC for e-payment.

10. Soon after the issue of e-advice, SMS/e-mail will be generated from CTMIS and delivered to the payees and DDOs on transmission of e-payment advice to RBI in e-Kuber system portal.

11. There will be no movement of physical papers and e-scroll will be sent to and fro between the Treasury and RBI.

12. Treasury will affix the paid seal on the body of the (physical) bill passed for e-payment on receipt and reconciliation of the e-scroll from RBI in the e-Kuber.

12. The debit scroll will reflect the total amount of e-payments made and the unsuccessful payments would be deemed to be a transfer payment to the suspense head 8658- Suspense - 102-Suspense Account (Civil).

Settlement of failed payment:

13. On receipt of failed payment notification, Treasury will view the reason of failure in the failed transaction list from the relevant menu. Then he can collect the correct information from the DDO and can correct, save and submit revised e-payment advice for crediting the amount into the payee's account immediately on the same day or the next day and revised DMS is generated accordingly through the system.

14. Further, in case of unsuccessful or failed payments which could not be credited to the payee account for any error in details of the payee, HoO/DDO can also access the report generated in the system in this regard.

15. At the end of each day, the treasury will make a transfer credit challan for total unsuccessful amount under head of account Head "8658-suspense-102-suspense account (Civil)-2771- un-credited items under e-payments. Further, information from e-Kuber portal about unsuccessful amount against each beneficiary from e-Kuber portal will also be transferred to CTMIS and it will be further communicated to concern DDO through www.finassam.in.

16. Within three months, still if we have any payments not resolved, subject to settlement by RBI based on the debit scroll (e-scroll) which reflects the total amount of e-payment advised by treasury and the unsuccessful payments would be deemed to be a transfer credit to the Suspense Head "8658-suspense-102-suspense account (Civil)-2771- un-credited items under e-payments - failed payment" in a system generated challan.

Preparation and Transmission of Accounts

17. All e-scrolls in respect of advice for e-payments received from RBI through CePC will be imported into CTMIS to populate payment statement in CTMIS database for preparation of Treasury accounts seamlessly.

18. Treasury will generate the accounts from CTMIS and submit the Accounts along with the vouchers and schedules to AG, Assam as per the prescribed procedure.

19. The e-scroll uploaded by RBI in e-Kuber and also in RBI-CTMIS interface will be downloaded and imported after necessary scrutiny into CTMIS by DoAT which will disaggregate the scroll treasury-wise and made available to Treasuries in CTMIS for their necessary action in accounting.

20. RBI, PAD, Guwahati will upload e-DMS in their secured e-Kuber system having interface with CTMIS 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 payments processed by them in the usual manner as they are doing now.

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

23. Cyber Treasury in DoAT will function as CePC at present for e-payment system in e-Kuber till formal constitution of CePC.

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

24. After the bill is passed for e-payment, CTMIS 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 Aquittance Roll in token of disbursement of the claim.

25. However, if there is a report regarding unsuccessful payment, the DDO will take a 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.

Vendor payments:

26. Payments of contingent expenditure exceeding Rs.5,000/- in each transaction have to be compulsorily made through the bank account of the individual vendor.

The above procedure will come into effect w.e.f. 22nd August 2016 onwards in Treasuries of Kamrup and Dispur on pilot basis and in the rest of the Treasuries as per orders to be issued in due course of time.
