No 1/18/2019-FC GOVERNMENT OF MANIPUR SECRETARIAT: FINANCE DEPARTMENT (FINANCE COMMISSION)

OFFICE MEMORANDUM Imphal, the 27th March, 2021

Subject: Inception of electronic Government Receipt Accounting System (e-GRAS) under IFMS and authorizing Banks to conduct the business of e-receipts of the State Government and the use of Banks' portals as payment gateway.

- 1. The facility for online collection of receipts for all departments of the State Government, in addition to the conventional methods of payment, is being implemented. This online payment facility will be a mode of e-payment which will enable taxpayers to make payments online and will not have any implications on the existing procedure of the accounting system of the Government. For this purpose, the existing Cyber Treasury will handle all the e-receipts pertaining to Government Departments.
- 2. Collection of all own tax revenue, non-tax revenue and all other Government receipts will be done through Electronic Government Receipt Accounting System (e-GRAS) from 27th March, 2021 in the State. The address of website is http://egrasmanipur.nic.in. Under e-GRAS, online payment facility of taxes/revenue will be available. The main objective of e-GRAS is to facilitate taxpayer/remitter convenience in many ways, including anywhere-anytime payment, extended time and a choice of banks. However, for taxpayers/remitters who wish to pay tax/revenue at bank counters through cash/DD/Banker's Cheque, a facility for pre-printed electronic challans generated through this website will also be available. The e-challan generated shall have a validity period of 14 days within which the payment has to be made, failing which a fresh challan has to be generated.
- 3. Initially, e-GRAS would be available for trial run on e-GRAS site from 27th March, 2021 and a **trial period of two months** would be exercised i.e. till 26th May, 2021 during which manually-filled challans can also be presented in the banks. The facility for generating electronic physical challans will also be available. *After the trial period no manually-filled challan for revenue collection shall be accepted by banks*.
- 4. To facilitate online revenue collection, Cyber Treasury has been established under the supervision and general charge of Directorate of Treasuries and Accounts. Revenue collection/ receipts through manually filled Treasury Challan (TR-6) will be handled by respective Treasuries and Sub-Treasuries during the trial period.
- 5. For the initial inception of e-GRAS, the State Government of Manipur has authorized State Bank of India (SBI) to conduct the business of e-receipts. The taxpayers are required to have a net banking account with the banks, as authorized, for participation by the State Government from time to time. As SBI is the initial authorized bank for e-GRAS receipts, 'SBI e-pay' payment gateway will be made available for those who do not have net banking

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facility with SBI. The facility of payment across the bank counter will also be made available for those who do not prefer any online mode of payment.

- 6. Taxpayers/ remitters having account in the participating bank(s) will be able to make transactions (i.e. deposit / payment to Government Account) online in respect of tax, other revenue and all other receipts. The collection of Government receipts shall be done through a pooling account that has to be established with all participating banks, into which the receipts through e-challan shall be credited.
- 7. The banks participating in e-GRAS with the Government of Manipur will have to make all arrangements regarding site integration, crediting Government receipts in the Government account through Reserve Bank of India and daily submission of e-scrolls to Cyber Treasury. In this process, actions as mentioned below shall be ensured:
 - a. Agreement of site-to-site integration with the Finance Department, Government of Manipur will be executed by the banks.
 - b. The bank(s) shall authorize an e-focal point branch (e-FPB) for handling all online revenue/receipts collection.
 - c. Separate pooling account will be kept for Government e-receipts, in each authorized bank.
 - d. Banks shall ensure deposit of all such receipts in Government accounts in the time period prescribed by RBI.
 - e. Banks will be responsible to take corrective actions for all e-receipts which were rejected by the system due to any connectivity problems or for any other technical issues.
 - f. The classification of head of accounts as per the need of the State Government shall be maintained by the banks.
 - g. At the specified cut-off time period, the bank shall report the list of successful transactions (e-scrolls/scrolls) to the Reserve Bank of India.
 - h. The banks shall provide internet banking to the taxpayers/remitters.
 - i. The banks will be liable to send daily e-scrolls to Cyber Treasury in the attached format.
 - j. The banks will be responsible to provide facility centres /separate counters at their branches for the purpose of generating physical challans from IFMS e-GRAS website.
 - 8. Manual revenue /receipt collection in the form of TR-6 Challan, presently being issued by respective Treasuries and Sub-treasuries shall be continued during the trial period. All other forms of manual revenue/receipt collection through an e-challan which are generated from http://egrasmanipur.nic.in will handled by Cyber Treasury. There will be a facility for generating and printing e-challans through the website of IFMS e-GRAS. Bank(s) will upload the details of payments made through cash/DD/Banker's Cheque in a mutually agreed format. Bank will also generate CIN/Unique ID after the successful deposition of that transaction and submit e-scrolls to Cyber Treasury. However, the bank

branches identified, where e-challans are being credited, shall not collect any tax or non-tax revenue across the counter.

- 9. The State will on-board services to the e-GRAS portal, from time to time, through a notification to that effect.
- 10. The detailed procedure to be followed by the Cyber Treasury Officer, Treasuries, participating banks and RBI is described at Annexure-I.

(**Dr. Rajesh Kumar**) Chief Secretary (Finance) Government of Manipur

Copy to:

- 1. Secretary to the Hon'ble Governor, Manipur
- 2. Secretary to the Hon'ble Chief Minister, Manipur
- 3. PPS/ PS to Hon'ble Minister _____
- 4. Staff Officer to the Chief Secretary, Government of Manipur
- 5. All Administrative Secretaries, Government of Manipur
- 6. The Accountant General (A & E), Manipur
- 7. The Registrar General, Hon'ble High Court of Manipur
- 8. Secretary, Hon'ble Manipur Legislative Assembly
- 9. All Heads of Departments
- 10. Director, Treasuries & Accounts, Manipur
- 11. All Officers of Finance Department
- 12. Guard file

(Neilenthang Telien)

3/2021

Joint Secretary (Finance) Government of Manipur

Detailed Procedure to be followed by Cyber Treasury Officer, Treasuries, participating Banks and Reserve Bank of India

I. Cyber Treasury

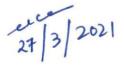
1) General

- a) Cyber Treasury has been established for hassle free tax/revenue collection and paperless accounting/reconciliation at a single point for the State Government. The Cyber Treasury will provide e-payment facility for all revenue as well as the e-reconciliation facility for all online tax/ revenue of the State Government at single point.
- b) Cyber Treasury will get e-scrolls, budget head-wise on a day-to-day basis from the banks.
- c) The Cyber Treasury Officer will tally the gross monthly e-receipts of the gross amount shown in the date wise Monthly Statement(DMS) of e-receipts sent by the banks and the Reserve Bank of India, as the case maybe.

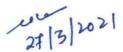
2) Procedure of payment

- a) For making any online payments/ remittances, the remitter/payee shall login to the http://egrasmanipur.nic.in. He shall fill in the prescribed details (as decided by the State Government) in order to prepare an e-challan. A unique identification number i.e. Government Reference Number (GRN) shall be created for each and every transaction.
- b) When the electronic mode of payment is selected by the payee/remitter, he shall be directed to choose the bank from where he wants to effect the payment. Once the bank is selected, he shall be directed to the selected bank's website. The remitter/payee shall then login into the bank website using his user ID and password. He shall then direct the payment to the Cyber Treasury, Government of Manipur account, which effects debit to his bank account and credit to the Government of Manipur account. Again, a separate unique identification number i.e. Bank Challan Identification Number (Bank CIN) is created at the bank website. The transaction shall affect debit to the remitter's/payee's bank account and credit to the Government Account opened with the Participating bank.
- c) The printable copy of the cyber receipt shall be generated with both the unique IDs i.e. (GRN and CIN) at the bank's website confirming the payment from the remitter's/payee's account.

- d) The payee shall then be directed back to the e-GRAS portal where his Challan would be available to him with both the unique IDs i.e. (GRN and CIN), once the payment is successful. The bank's name, date of the transaction and bank CIN shall be instantly updated automatically on the portal. The scroll number shall be updated on the successful remittance of receipts to the RBI and confirmation of the data updated by the participating bank and the Cyber Treasury on regular intervals as specified in the agreement.
- e) Once the remitter/payee is directed and enters into the participant bank's website, the participating bank shall be responsible for the transaction made by the payee from his bank account. The participating bank shall be responsible to its customers on account of transaction charges, double payments, wrong credits/debits etc. In case of any disruption in the internet connection between the Government of Manipur website and participating bank's website, the bank shall make good the data losses, if any, to the Government on resumption of connection.
- f) Participating bank shall not in any way dispute the payment having been made once a "successful" transaction message is updated from participating bank's server to the Government server.
- g) The funds collected in the Government pooling account shall be remitted to Government's account with the Reserve Bank of India electronically or by RTGS as far as possible or as per the terms agreed upon mutually.
- h) The information would be uploaded on e-GRAS site from the bank. The Challan Identification Number, which is unique for each transaction in the case of electronic payment and unique ID number in the case of manual payment would be the basis for e- reconciliation. The compiled information of receipts will be available for download to the respective departments. The respective department shall use this information to reconcile the accounts electronically using their own software. The information format to be sent to the departments shall be as per mutually agreed between the respective department and Directorate of Treasuries, Manipur.
- Cyber Treasury shall render the monthly accounts to the Accountant General, Manipur and Director, Treasuries and Accounts for all online receipts.
- 3) Duties and Responsibilities of Cyber Treasury Officer
 - a) Cyber Treasury Officer shall be responsible to the Director, Treasuries and Accounts for the general functions of Cyber Treasury. He shall be jointly responsible with the Director, Treasuries and Accounts for safe transactions and accounting of these transactions.



- b) The Cyber Treasury Officer along with NIC, Manipur shall be responsible to make all the safety measures on the website http://egrasmanipur.nic.in as required for safe electronic transactions. They shall ensure that password policy and safeguards policy are properly maintained in the Cyber Treasury.
- c) The Cyber Treasury Officer shall ensure that all the participating banks are giving appropriate services. In case of any loss or defalcation, participating banks will be declared liable, if proven.
- d) The Cyber Treasury officer will not be held responsible in the event of any loss or defalcation, if he can show that he has strictly observed the rules prescribed for his guidance in each part of his duties and that he has enforced their observance on his subordinates.
- e) The Cyber Treasury Officer shall be responsible to the Director, Treasuries and Accounts for keeping the accounts of the Treasury strictly in accordance with the directions contained in the Treasury Rules and as may be issued from time to time, for the accuracy of all initial records and e-challans and for regularity of all transactions taking place at the Cyber Treasury
- f) Cyber Treasury Officer shall play the role of Nodal Officer between the e-Focal point Branch (e-FPB) and Reserve bank of India and shall be responsible for daily reconciliation. He shall ensure that all e-FPBs are crediting e-receipts in Government account through RBI within the prescribed time period.
- 4) The special personal intervention of the Cyber Treasury Officer is required in the following matters of Treasury procedure:
 - a) He is required to see that every e-challan /physical scroll in which he credits the payment in Government Account is complete in every respect.
 - b) He has no general authority to deal with the demands presented at the Cyber Treasury. His authority to accept e-payments of revenue is strictly limited to the rules prescribed for this purpose.
 - c) He is required to observe due precautions in receiving e-payments of revenue.
 - d) He is required to see that the daily postings of e-receipts and revenue in the e-treasury records are checked by the treasury accountant or his assistant with the e-challans. He is required to verify the monthly totals of all the departmental revenue returns.
 - e) He is required, either at the close of the day's business, or before commencing the business of the next day, to examine the daily accounts with the e-challans, and satisfy himself that the totals of all the records are correctly entered in the account and every e-challan received online from



bank is embodied in its proper schedule receipts, that all necessary e-challans and e-securities are attached.

f) All the relevant provisions laid down under Treasury rules shall be applicable to the Cyber Treasury Officer.

5) Reconciliation process of Cyber Treasury

- a) E-Focal point branch (e-FPB) of the participating bank shall be responsible for the prompt and accurate accounting and transmission of the collection reported to it daily. It shall be responsible for prompt remittance of collections of all e-receipts to the Government Account at RBI, CAS, Nagpur through the bank's link cell on a day to day basis and would be responsible for transmission of daily scroll along with the details of each challans in the prescribed format to the Cyber Treasury.
- b) E-payments shall be made at the authorized bank's website by submitting online challan for reporting purpose to RBI. The cut-off time shall be 8:00 P.M IST or as prescribed by RBI time to time for reporting e-payments pertaining to that day to RBI and e-payments received after that time shall be accounted on the next working day for reporting purposes. After carrying out prescribed checks and validations, the bank shall pool all e-receipts at the designated e-FPB for submission of file to RBI.
- c) The e-FPB branch shall collate the challan data in respect of all e-payments for the day, head-wise and report the same to Cyber Treasury.
- d) The details of e-challans in respect of the e-payments with the system generated daily challan details file and e-scrolls shall be forwarded on a daily basis to the Cyber Treasury Officer by e-FPB of participating bank.
- e) The Cyber Treasury shall reconcile the challan details with the summary information received from e-FPB.
- f) The e-FPB shall send a detailed e-scroll/physical scroll on daily basis to the Cyber Treasury.
- g) The e-FPB shall simultaneously forward the details of e-challan to its link cell for further adjustments. Link cell of the bank is responsible for crediting the revenues in Government account as per the norms of RBI.

II. Treasuries and Sub-Treasuries

The Treasuries and Sub-Treasuries, other than Cyber Treasury, will continue to handle all manual receipts during the trial period of 2 (two) months, including accounting. However, once the manually filled challan system is stopped after the

trial period, all matters related to e-challan though e-GRAS will be handled by the Cyber Treasury.

III. Fund Transfer:

- The cut off time for transactions in a day would be 8:00 P.M or as prescribed by RBI time to time for reporting e-payments pertaining to that day to RBI. epayment received after that time shall be accounted on the next working day for reporting purposes and the RBI calendar would be followed for reckoning holidays.
- 2) At the end of every day, participating bank shall pool all receipts of a particular day in the Government pooling account with the bank.
- 3) Participating bank shall remit receipts, preferably by RTGS/or any other payment mechanism mode acceptable to the RBI, into the Government account with the RBI. Participating bank shall at the same time send an electronic scroll in the format defined by the Government from time to time, to the Cyber Treasury Officer.
- 4) In case the participating bank has to revert any transaction on their end, only the reversions on account of double debits to the payee's account is permissible at the request of the payee, within the purview of the banking regulations in force from time to time. Such reversions are only possible till the time the receipts are remitted to the RBI Government account. Once the funds are remitted to the RBI, no reversal of transaction or any other adjustment entry to the effect shall be made at its end by the Participating bank. In such case the payee shall claim for the refunds as per the prevailing refund procedure of the State Government.

IV. Manual Payments

In case of payments through cash/DD/Banker's Cheque, the remitter/ payee will have to login to http://egrasmanipur.nic.in wherein the template of challan will be available. He has to enter all the details in this template and submit it to the bank. After successful completion of information, GRN will be generated. He will have to print copies of challans. After that he has to go to bank to deposit his receipts. Bank would upload the details of payments made through cash/DD/Banker's cheque in a mutually agreed format between bank and Directorate of Treasuries and Accounts. Banks will provide Unique ID number along with physical scrolls to Cyber Treasury. Banks would also be liable to provide facility for generating challans at the counters. The reconciliation process and scroll process in the case of manual payments done through e-challan will be between the bank and Cyber Treasury.

- V. Process for submission of monthly accounts to the Accountant General, Manipur
 - a) Cyber Treasury shall be responsible to render monthly accounts of e-receipts, in Schedule of Receipts (SoR) and all other documents defined in Treasury Rules.
 - b) The scroll submitted by the bank for e-payment shall be treated as a document in place of physical challans. Access shall be available to the Accountant General's office for viewing the e-challans and all relevant reports. In the format of echallan complete classification of budget head, CIN, name of bank, date of deposit shall also be available.
 - c) In case of manual receipts by Treasuries during the trial period, respective Treasury/ Sub-Treasury will render the monthly accounts as per the prevailing practices.

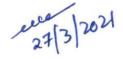
VI. Role of Departments

- a) All concerned Departments will get information of online revenue/receipts from http://egrasmanipur.nic.in. Specific information can be obtained in mutually agreed format between the respective Department and Director, Treasuries and Accounts.
- b) Departments will provide services on the basis of deposit of online receipts. Remitter will have to provide GRN and CIN to the department for this purpose. Department can also verify this data from the information available on e-GRAS.
- c) Departments are liable to check the authenticity of receipts and making the process of refunds as mentioned above.
- d) In cases where receipt challans are being checked by the departments before deposition, a facility for generating e-challan at the level of taxpayer will be available. He can go to the department and after checking he can make online transactions.
- e) The concerned Departments can facilitate their taxpayers/remitters for generating e-challans or making online transactions by providing facilities in the office space of department.

VII. Banking arrangements

- a) Every new participant agency bank should apply for accreditation to the State Government in order to participate in the business of e-collection of Government receipts.
- b) On meeting of the necessary requirements of accreditation the State Government would issue necessary orders.

- c) Every participating bank will have to authorize one focal point branch for the purpose of online/tax revenue collection and e-treasuries. Physical challan will be captured on electronic mode from respective bank branches of participating banks.
- d) The participating bank is responsible to deal with unpaid e-transactions as and when received from Cyber Treasury in its daily report generated through the system.
- e) Unpaid/un-reconciled transactions have to be dealt separately by the participating banks and Cyber Treasury.
- f) All participant banks are liable to deposit Government receipts within the prescribed time period into the Government Account at RBI. They are responsible to take corrective actions for all e-receipts which were rejected by the system due to any connectivity problems or for any technical issues.
- g) All participant banks should ensure that Government receipts are uploaded/reported to RBI on daily basis for the purpose of crediting in Government account.
- h) E-Focal Point Branch (FPB) shall be the nodal branch of the participant bank visa-vis the Government and RBI.
- i) The total amount remitted by the payee/ remitter would be debited to the payee's/ remitter's account and credited to the Government's account, head of account wise, as received from e-GRAS portal.
- j) The classification of head of accounts as per the need of the State Government should be ensured by all participant banks.
- k) As soon as transactions are completed, the information of the concerned transaction would be sent bank by the bank to website of e-GRAS. The detail would be provided by the Cyber Treasury.
- Whenever, the bank receives a request with parameters, the bank will verify its database and return the status of payment to the e-GRAS portal.
- m) All banks are liable to send daily e-scrolls and physical scrolls to the Cyber Treasury for successful transactions with unique IDs.
- n) All the participating banks are responsible for providing facilities at their counters for generating electronic physical challans in the case of manual payments.



VIII. Role of CAS, RBI, Nagpur and PAD, RBI, Guwahati

The link cell of the concerned bank will credit the amount collected, to Government Account at RBI which will be communicated through online system to Cyber Treasury/Finance Department, as decided by RBI. RBI shall ensure that all online receipts reported by the banks are credited to the Government Account within the prescribed time period.

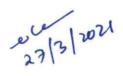
- IX. Other important measures which should also be taken into account are:
 - a) After the introduction of this system in case of online payments of taxes/revenue, there will be no need to deposit copies of challans in four or five copies as the case may be. System generated challan through e-GRAS and e-scroll submitted by banks will be the basis of reconciliation.
 - b) The formats to be used in this system are attached at Annexure II-VI

Annexure-II

Format for Bank Scroll which is to be used in place of Physical Challans

S.N.	Name of Depositor	RC/TIN Number	Date of Deposit	-	Sub Major	Minor Head	Sub Head	Group Sub	Bank CIN	Amount in Rs.
					Head			Head		

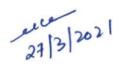
Signature of Bank



Annexure III

Parameters passed to bank website from GRAS, while requesting to initiate e-payment process-

S. No.	Column Name Description of Column		Data Type & Length
1.	MERCHANT CODE	Identifier to trace site	CHAR(10)
2.	GRN	Government Receipt Number	NUMBER
3.	REMITTER NAME	Depositor Name	CHAR(100)
4.	REG-TIN-NO	Registration No/TIN No	CHAR(20)
5.	HEAD_OF_ACC1	Head of Account 1	CHAR(17)
6.	AMT1	Amount under Head of account1	NUMBER
7.	HEAD_OF_ACC2	Head of Account 2	CHAR(17)
8.	AMT2	Amount under Head of account2	NUMBER
9.	HEAD_OF_ACC3	Head of Account 3	CHAR(17)
10.	AMT3	Amount under Head of account3	NUMBER
11.	HEAD_OF_ACC4	Head of Account 4	CHAR(17)
12.	AMT4	Amount under Head of account4	NUMBER
13.	HEAD_OF_ACC5	Head of Account 5	CHAR(17)
14.	AMT5	Amount under Head of account5	NUMBER
15.	HEAD_OF_ACC6	Head of Account 6	CHAR(17)
16.	AMT6	Amount under Head of account6	NUMBER
17.	HEAD_OF_ACC7	Head of Account 7	CHAR(17)
18.	AMT7	Amount under Head of account7	NUMBER
19.	HEAD_OF_ACC8	Head of Account 8	CHAR(17)
20.	AMT8	Amount under Head of account8	NUMBER
21.	HEAD_OF_ACC9	Head of Account 9	CHAR(17)
22.	AMT9	Amount under Head of account9	NUMBER
23.	TOTALAMOUNT	TOTAL AMOUNT	NUMBER
24.	PayMode	Mode of Payment (N-Net Banking, M-Manual)	Char(1)



Annexure IV

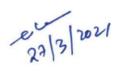
Parameters passed to GRAS website from Banks after payment process is completed.

S. No.	Column Name	Description of Column	Data Type & Length
1.	GRN	Government Receipt Number	NUMBER
2.	BANK_CODE	Bank IFSC Code	CHAR(11)
3.	BANK_REF_NO	Bank Reference No	CHAR(15)
4.	PAID_DATE	Time stamps of Transaction (12	Date Time
		hour date format) e.g. 2012/09/14 01:35:42 PM	
5.	PAID_AMT	Paid Amount	NUMBER
6.	TRANS_STATUS	Transaction status, S-Success F- Failure	CHAR(1)

Annexure V

Format of data to be sent by Bank to RBI in xml format. The naming pattern of the file may be short name of the bank+"_"+date (DDMMYYYY)+.xml. e.g. for SBI banks, it would be "sbi_14092012.xml"

S. No.	Column Name	Description of Column	Data Type & Length Format	Remarks
1.	HEAD_OF_ACC	Head of Account	CHAR(17)	
2.	GRN	Government Receipt Number	NUMBER	
3.	REMITTER_NAME	Depositor Name	CHAR(100)	
4.	AMOUNT	Paid Amount	NUMBER(10)	
5.	BANK CODE	Bank IFSC Code	CHAR(15)	Updated by
6.	BANK REF_NO	Bank Reference No	CHAR(15)	the Bank
7.	PAID_DATE	Time stamps of Transaction (12 hour date format) e.g. 2012/09/14 01:35:42PM)	Date Time	



Annexure VI

Format of data to be sent by RBI to GRAS website. The naming pattern of the RBI scroll file may be 'RBIScroll_'+ RBI Transaction Date (DDMMYYYY) +.xnl e.g. 'RBISCROLL_14092012.xml'

S. No.	Column Name	Description of Column	Data Type & Length Format	Remarks
1.	HEAD_OF_ACC	Head of Account	CHAR(16)	
2.	GRN	Government Receipt Number	NUMBER	
3.	REMITTER_NAME	Depositor Name	CHAR(100)	
4.	AMOUNT	Paid Amount	NUMBER(10)	_
5.	BANK_CODE	Bank IFSC Code	CHAR(15)	
6.	BANK_REF_NO	Bank Reference No	CHAR(15)	
7.	PAID_DATE	Time stamps of Transaction (12 hour date format) e.g. 2012/09/14 01:35:42PM)	Date Time	
8.	RBI_TR_NO	RBI Transaction Date	CHAR(16)	Updated by
9.	RBI_TR_DATE	RBI Transaction Date	DATE	the RBI

