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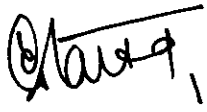
OFFICE MEMORANDUM

Subject: Operating procedure for e-payment through COMPACT and Government e-payment Gateway (GePG).

Office of the Controller General of Accounts has developed a system to effect payments in Pay & Accounts Offices through electronic mode. This system of e-payment is set up on a shared platform between COMPACT, Core Banking Solution of Bank and Government Electronic Payment Gateway (GePG).

The application system is proposed to be implemented in all Pay & Accounts Offices in phased manner. The detailed "Operating Procedure for e-payment through COMPACT and Government e-payment Gateway (GePG)" is enclosed for guidance of all stakeholders. A comprehensive training schedule is also being worked out as a part of overall implementation strategy.

The soft copy of the operating procedure is also available on CGA's website www.cga.nic.in.

 15/6/2011

(H.K. Srivastav)

Dy. Controller General of Accounts

To

1. Pr. Chief Controller of Accounts, Central Board of Direct Taxes, 9th Floor, Lok Nayak Bhavan, New Delhi - 110003
2. Pr. Chief Controller of Accounts, Central Board of Excise & Customs, AGCR Building, New Delhi..
3. Pr. Chief Controller of Accounts, Ministry of External Affairs, Room No. 311, Akbar Bhawan, Chanakaya Puri, New Delhi.
4. Pr. Chief Controller of Accounts, Ministry of Road Transport and Highways & Ministry of Shipping, IDA Building, Jamnagar House, New Delhi.
5. Chief Controller of Accounts, Ministry of Finance, Room No. 241, North Block, New Delhi - 110001.
6. Chief Controller of Accounts, Ministry of Agriculture; Room No. 241-D, Krishi Bhawan, New Delhi.

7. Chief Controller of Accounts, Department of Atomic Energy, Anushakti Bhawan, Chhatrapati Shivaji Maharaj Marg, Mumbai.
8. Chief Controller of Accounts, Ministry of Consumer Affairs, Food & Public Distribution, Room No. 280, Krishi Bhawan, New Delhi.
9. Chief Controller of Accounts, Ministry of Commerce & Textiles, Room No. 532-A, Udyog Bhawan, New Delhi.
10. Chief Controller (Pension), Central Pension Accounting Office, Ministry of Finance, Trikot-2, Bhikaji Cama Place, New Delhi.
11. Chief Controller of Accounts, Ministry of Health & Family Welfare, Room No. 145-A, Nirman Bhawan, New Delhi.
12. Chief Controller of Accounts, Ministry of Home Affairs, Room No. 127-D, North Block, New Delhi.
13. Chief Controller of Accounts, Ministry of Human Resource Development, Room No. 515-C, Shastri Bhawan, New Delhi.
14. Chief Controller of Accounts, Ministry of Industry, Room No. 172, Udyog Bhawan, New Delhi.
15. Chief Controller of Accounts, Ministry of Information & Broadcasting, Room No. 759, Shastri Bhawan, New Delhi.
16. Chief Controller of Accounts, Ministry of Law, Justice and Supreme Court of India & Department of Company Affairs, Lok Nayak Bhawan, New Delhi.
17. Chief Controller of Accounts, Ministry of Rural Development, Room No. 241, Krishi Bhawan, New Delhi.
18. Chief Controller of Accounts, Department of Space, Antaishksh Bhawan, New B.E.L. Road, Bangalore.
19. Chief Controller of Accounts, Ministry of Steel & Ministry of Mines, Room No. 299-C, Udyog Bhawan, New Delhi.
20. Chief Controller of Accounts, Ministry of Social Justice and Empowerment & Ministry of Tribal Affairs, Room No. 515-C, Shastri Bhawan, New Delhi.
21. Chief Controller of Accounts, Department of Supply, 16, Akbar Road Hutments, New Delhi.
22. Chief Controller of Accounts, Ministry of Urban Development, Urban Employment & Poverty Alleviation, Room No. 111-B, Nirman Bhawan, New Delhi.
23. Controller of Accounts, Ministry of Water Resources, Room No. 241-A, Shastri Bhawan, New Delhi.
24. Controller of Accounts, Ministry of Chemical & Fertilizer, Room No. 704-A, Janpath Bhawan, New Delhi.
25. Financial Controller, Ministry of Civil Aviation and Tourism, Room No. 169, Rajiv Gandhi Bhawan, New Delhi.

26. Controller of Accounts, Ministry of Coal, Room No. 241-A, Shastri Bhawan, New Delhi.
27. Controller of Accounts, Ministry of Environment and Forest, Room 1011, 10th Floor, Paryavaran Bhawan, CGO Complex, New Delhi.
28. Controller of Accounts, Ministry of Earth Science, A-20, Mausam Bhawan, Lodi Road, New Delhi.
29. Controller of Accounts, Ministry of Information Technology, Room No. 1011, Paryavaran Bhawan, CGO Complex, New Delhi.
30. Controller of Accounts, Ministry of Labour, Room No. 526, Shram Shakti Bhawan, New Delhi.
31. Controller of Accounts, Ministry of Personnel, Public Grievances and Pensions, Room No. 349, Lok Nayak Bhawan, New Delhi.
32. Controller of Accounts, Ministry of Petroleum and Natural Gas, Room No. 704-A, Janpath Bhawan, New Delhi.
33. Controller of Accounts, Ministry of Planning & Ministry of Statistics and Programme Implementation, Room No. 237, Yojana Bhawan, New Delhi.
34. Controller of Accounts, Ministry of Power, Room No. 844, Sewa Bhawan, R.K.Puram, New Delhi.
35. Controller of Accounts, Ministry of Non-Conventional Energy Sources, Room No.1011, Paryavaran Bhawan, CGO Complex, New Delhi.
36. Controller of Accounts, Ministry of Science & Technology, Hall K, Technology Bhawan, New Delhi.

Copy to:-

1. Dy.CGA(ITD)
2. TD(NIC)
3. PPS to CGA
4. PS to Addl. CGA (SMK)
5. PS to Jt.CGA(SD)
6. PA to Dy.CGA(HK)
7. Sr.AO(TA)

**Operating Procedure for e-payment through COMPACT and Government
e-payment Gateway (GePG)**

In terms of Central Govt. Accounts (Receipts & Payments Rules) 1983, Govt. payments are made through recognised mode of payments viz. by cheques/demand draft/cash etc. The OM No. 1(1)/2006/TA/ECS/313 dt. 02.11.2007 provides for payments to Govt. Servants, suppliers, contractors etc. through electronic media, at the option of payees, as an additional mode of payment by direct credit to the bank accounts of the payees.

As per this procedure PAOs will be required to issue electronic advices instead of cheques to the accredited banks. To enable the Pay & Accounts Officers to make e-payments, a separate module has been developed in the COMPACT application through which electronic payment adviseshall be generated by PAOs.

In a further development, a full fledged system of electronic delivery of payment service through internet via GePG which will operate as a critical shared service with the COMPACT application of PAOs and core banking solutions (CBS) of banks has also been developed.

The **Operating Procedure for e-payment through COMPACT and Government e-payment Gateway (GePG)** is explained below:

Procedure to obtain Digital Signature by signatories:

Procedure & Responsibilities:

The procedure for obtaining the Digital Signature Certificate (DSC) and the role and responsibility of the Applicant, the Principal Accounts Office, the Concerned NIC Division and NIC-CA is as outlined below:

Step 1: Responsibility of the concerned PAO/ Principal Accounts Offices/ DDO

1. Download the Digital Certificate Application Request form from the site **<http://nicca.nic.in>**.
2. A recent Passport photograph will have to be pasted in the application form and all the particulars are to be filled up in the form as required. The form is to be

submitted in duplicate. The **DSC Specifications** to be indicated in the form are as follows:

Class of Certificate Required: Class II

Certificate Type: Individual (Signing)

Certificate Validity: as mentioned in the application form.

3. Once all particulars are filled up, get the form countersigned by the Chief Controller of Accounts / Controller of Accounts / HOD (In case of DDO) of respective Ministries and forward the same to the HOD of the NIC Division of the Ministry.

4. Procure the DSC Media as per specifications listed below from vendor of Safenet Technologies / Rainbow / Alladin / etc. The approximate cost would be about Rs. 600/- – 700/-.

I-Key USB Token Specifications: I-Key 2032

After the PAO/ DDO has procured the media, it may be retained with the PAO/ DDO and do not need to be sent to the NIC Division.

Step 2: Responsibility of the concerned HOD of NIC Division of Ministry

5. The HOD of NIC, Division on receipt of the application will sign and seal at the appropriate place in the form after verification and then forward the filled in form to **NIC Certifying Authority (NIC-CA)**.

Step 3: Responsibility of NIC Certifying Authority (NIC-CA).

6. The NIC-CA will then forward the user id and password which will be created for the applicant to the e-mail address mentioned in the application form and the public key will be made available for download.

Step 4: Responsibility of Applicant and NIC Division of concerned Ministry

7. The applicant will in turn log in to **<https://nicca.nic.in>** using the user id and password sent to him through e-mail and change the password. After changing the password he will have to initialize the USB I-Key 2032 Token and download the public key from the site into the token. In this process the user may take the help of concerned NIC Division to help him in writing the public key into the USB token. NIC Division is requested to provide necessary help as required.

Step 5: Responsibility of NIC Certifying Authority (NIC-CA).

8. Once the public key is written successfully on the I-key, the NIC-CA will provide the private key (of the key pair) for download within 1 working day. In turn the applicant will also be sent an **activation Key** to his e-mail box as mentioned in the application form.

Step 6: Responsibility of Applicant and NIC Division of concerned Ministry

9. The Applicant will note down the activation key and approach the concerned NIC Division to write the private key in the same I-Key USB token where the public key was written earlier. This has to be carried out from the same computer system as the public key was burnt earlier. Once the private key is burnt successfully, the DSC may be handed over to the applicant. For any clarifications about writing of DSC on USB token, NIC divisions may approach the NIC-CA division for further clarifications and guidelines.

The process for registration of Digital Signature of the PAO in COMPACT and e-payment gateway shall be as follows:

- ☐ In the Master Module of COMPACT a form for "e-Payment Signatory Registration" will be available where in the PAO will get his/her Digital signature registered to his User Id in COMPACT. *For registering the AAO/PAO will login with their user ID and fill up the said form as signatory 1/signatory 2 along with their respective digital signature obtained from NIC-CA. They will also select the period for which the signatures are valid.*
- ☐ After the registration request has been done *as stated above*, a provision for "e-Payment Registration Request" Generation would be available in the Utilities module of COMPACT where a text file would be generated and the same has to be uploaded by the PAO to e-payment gateway for acceptance of the Registration request by the Principal Accounts Office.
- ☐ The Principal Accounts Office would log on to e-payment gateway (GePG) using the user id and password and get to see all the Registration requests uploaded by PAOs. He will either accept the request or reject it based on the details and the period of authorization of the signature. Once the request has been accepted by the Pr.AO/Controller, the PAO will be able to download the same and incorporate

it in the COMPACT using the incorporation feature "Registration Request Status Incorporation" in the Utilities module.

- ❑ Once an accepted registration request has been successfully incorporated in COMPACT, the Digital signature attached to the user Id will be able to digitally sign the Authorization Text file.

A. Activation of e-payment in COMPACT and GePG:

- ❑ The authorized officer in Principal Accounts Office creates the Bank login ID/Password (access credentials) and maps the Bank with the PAO to activate the e-payment for that particular PAO.
- ❑ The PAO then creates entry for the e-Payment Bank and Branch in COMPACT Master Module.
- ❑ The PAO's accredited Bank for e-Payment then logs into the e-Payment gateway (GePG) and completes the Registration process by uploading public key of the Banks Authorised signatory.
- ❑ The Accredited Bank downloads the public keys of both signatories of the PAO for reference into its system.
- ❑ The PAO would then be able to log into the GePG Server and downloads the e-payment activation details from the GePG server and incorporates in the COMPACT through the Utilities Module using "e-Payment Activation Details Incorporation".

B. Deactivation of digital signature in COMPACT:

The digital signature of PAOs by Pr.AO will have to be deactivated in the following contingencies:-

1. *Leave of signatory.*
2. *Transfer/retirement of signatory.*
3. *Death of signatory.*
4. *Non-availability of signatory.*

In the Master Module of COMPACT a form for "Signatory Registration Deactivation" would be available wherein the PAO would be able to deactivate a particular signatory registration. After deactivation, the particular signatory would not be able to authorize e-payments any more.

C. The process of passing the bills in COMPACT would be as follows:

1 Bill Entry

Bills presented to PAO with a request for facilitating e-payments to the beneficiaries would be entered along with the required details of the bill in the Bill Entry form of COMPACT specifically checking the box for e-payments. A Unique Token Number would be generated and the paper token would be handed over to the representative of DDO. The token No. should conspicuously be written on the face of the bill for future reference.

2 Bill Passing

- ☐ At the time of Bill passing, the accounting classifications pertaining to the bill as received from the DDO is entered for every token number generated at the time of bill entry.
- ☐ The e-payment details comprising of parameters like Beneficiary Name, Address, Account No., IFSC (Indian Financial System Code), MICR Code, Amount, Payment Remarks and Not payable Before as per format defined in Annexure: P-1 is entered.
- ☐ The pre-check of the bill along with e-payment details are verified at all three levels of the Accounting hierarchy viz. Dealing Hand (Accountant/sr Acctt), Assistant Accounts Officer (JAO/AAO) and the Pay and Accounts Officer (PAO).
- ☐ The Bill is either passed after pre-check or returned to the DDO if any statutory parameters and conditions are not met.
- ☐ Once bill is passed for payment, the expenditure against the head of accounts is posted in the 'Expenditure Control Register (ECR)' and the budget balance reduced by the *gross* amount. Also the 'e-payment Authorisations Drawn Register' is updated and subsequently all bill details / accounting details / e-payments details are frozen and no further editing is allowed on the token.
- ☐ *The timely payment to the beneficiaries is the collective responsibility of the DDO, PAO and Bank.*
- ☐

3 e-Payment Authorisation Finalisation

All tokens presented for e-payments which have been passed at the PAO level is displayed for finalisation of authorisation.

- I. Tokens relating to bills containing individual payments of less than 10 lakhs will be displayed for finalization of authorization through the form "e-Payment authorization – Below 10 Lakhs" in the PRECHECK module.
- II. Tokens relating to bills containing individual payments of 10 lakhs and above are required to be authorized by double signatories i.e. Signatory 1 and Signatory 2 through form "e-payment authorization - 10 Lakh and above – Signatory 1" and "e-payment authorization - 10 Lakh and above – Signatory 2" in the PRECHECK module.

in the case of II above the Signatory 1 will digitally signed payment advice. After this the Token No. would be available through another interface where the Signatory – 2 would also be required to sign the authorisation with valid registered Digital signature. The Signatory may redirect the Token No. in case of any discrepancies with remarks.

- ☐ The PAO has the option to mark the token for either acceptance of authorisation or mark it for cancellation of authorisation.
- ☐ If any token is marked for cancellation of authorisation by the PAO, the cancellation of the same for returning the bill pertaining to the authorization and also reversal of the ECR posting with appreciation of budget for the expenditure head would be affected after cancellation of the authorization in Pre-check module. A token once returned cannot participate again and a fresh bill has to be initiated to generate a new token for further processing.
- ☐ For all tokens accepted for authorisation a unique authorisation Id is generated as per format. [Annexure P-1].
- ☐ At the time of generation of authorisation Id, the PAO would be prompted for providing his digital signature and using his private key he will digitally sign the Authorisation text file [as per format Annexure P-1] so generated by the system. The Debit Voucher would be generated at the time of authorization and posted in the Compilation Module. The Voucher details could be generated from the report Authorisation Issue Register.
- ☐ The e-payment Authorisation files viz. EPPPPPPBBBYMMDDnn.txt would then have to be uploaded to the GePG server on e-payment gateway from which the banks will be able to download through a standard secure interface. The PAOs

would have to upload the digitally signed text file to the GePG server synchronizing the time of uploads at least 15 minutes in advance of the timing of NEFT which is settled in six batches at 0930, 1030, 1200, 1300, 1500 and 1600 hours.(The timing would keep on changing as per the timing given from time – to – time by RBI)

- ❑ In case an authorisation which has been digitally signed and then due to some reason viz., the crashing of computer before the upload of the file, a provision to recreate the authorisation file is provided through the form "Recreation of Authorization file" in the PRECHECK module. All the files being uploaded would be validated at the time of upload for duplicity to ensure that the same file is not uploaded twice.

- ❑ At the time of issue of authorisation, the gross amount of the bill will be debited to the respective expenditure head and recoveries/deductions if any will be credited to the concerned heads and the net amount of the bill will be classified under the head *"8670 Cheques and Bills – 00 – 111 PAO Electronic Advices"*.

- ❑ The digitally signed e-payment authorisations are inserted into the 'e-payment Authorisation Issue Register'.

- ❑ All e-payment authorisations digitally signed by the PAO are written in a text file as per format [Annexure P-1] along with the digital signature file and archived in a cabinet file in the demarcated folder of the COMPACT application. The e-payment authorisation file along with the digital signature file enclosed in the cabinet archive is simultaneously also stored in the COMPACT database along with the COMPACT User Id and date time stamp of e-payment authorisations generated.

4 e-Payment Authorisation Upload to GePG Server on e-payment gateway

- ❑ The e-payment gateway application is launched by the PAO with appropriate user Id / password authentication for facilitating the upload of e-payment authorisations. In GePG server a Registration interface to PAOs for obtaining the user id and providing the digital certificate along with the root certificates would be available.

- A registration interface in COMPACT and e-payment gateway at the controller level as explained at (A) above would be available to verify/validate the following
 - *Provision of only upload of authority generated through the particular Pay & Accounts Officers has to be validated.*
 - *Cases where the registration of a Particular Pay & Accounts Officers has been withdrawn in GePG server with effect from a particular date and another Pay & Accounts Officer is authorised/ registered, the upload of authorisation generated during his tenure but uploaded in the registration tenure of his successor would be validated.*
- The upload of e-payment authorisations on the GePG Server would be done in a secure medium to ensure that it is authentic, confidential and non reputable.
- Each pair of e-payment authorisation file along with its digital signature file archived in the cabinet files which were stored in the demarcated folder of COMPACT is then manually uploaded at scheduled intervals by the Pay and Accounts Office on the e-payment gateway Server (GePG) through an interface provided for such uploads.
- At the time when the PAO submits the upload of e-payment authorisation and digital signature file pair archived in the cabinet file on the GePG server on e-payment gateway, the digital signature is verified and if the digital signature fails, the authorisation is rejected. Similarly, if the validation fails with respect to the details as provided in the Registration interface of the Pr AO the authorization would be rejected.
- If the digital signature verification process is met with success, the validity of the digital signature certificate against the Certificate Revocation List (CRL) of the Certifying Authority would be checked by the e-payment gateway application and if the validation check succeeds, the file pair is inserted into the GePG Server database along with User Id and Date time stamp.

5 e-Payment Authorisation download from GePG Server on e-payment gateway by PAO's Accredited Bank and crediting beneficiary's account.

- The e-payment gateway application would be launched by the Accredited Bank with appropriate user Id / password authentication for facilitating the download of e-payment authorisations. A Registration interface is provided updating the bank profile after obtaining the user id and access credentials from

the respective Principal Accounts Office and providing the digital certificate of the bank signatory along with the root certificates.

- ❑ The download of e-payment authorisations from the GePG Server is to be done in a secure medium to ensure that it is authentic, confidential and non repudiable. All Bank login to the e-payment gateway server would be through https so as to facilitate a secure medium for e-payment authorisation download.
- ❑ The Bank on successful login will be provided with an interface for download of e-payment authorisations (with selection for pending and date wise selected authorisations). The e-payment authorisation and Digital signature file pair will be available for download in a zipped archive. The Banks should download the files to synchronize the downloads at least 15 minutes in advance to the timing of NEFT.
- ❑ The accredited Bank will download all pending e-payment authorisations and digital signature file pair, verify the digital signature on their system and then process e-payments. The banks will be required to follow a set of guidelines for crediting the amount to the beneficiary accounts –
 - a) Core Banking if beneficiary account resides with the accredited banks core banking system.
 - b) NEFT if beneficiary account resides in other valid bank branches with valid IFSC codes and amount < ₹ 2,00,000/-.
 - c) RTGS if beneficiary account resides in other valid bank branches with valid IFSC codes and amount >= ₹ 2,00,000/-.
 - d) ECS if beneficiary account resides in a valid MICR branch.
 - e) If none of the conditions are satisfied the bank will return the e-payment authorisation as '*Failed*' in the e-payment scroll.
- ❑ On successful download of authorisation file pair by the bank, the information regarding success and counter of no. downloads for the file pair along with date time stamp of download is updated in the GePG Server database.

6 Digitally signed e-Payment Scroll Upload to GePG Server on e-payment gateway by PAO's Accredited Bank.

- ❑ The e-payment gateway application is launched by the Accredited Bank with appropriate userid / password authentication for facilitating the upload of e-payment scrolls.
- ❑ The upload of e-payment scrolls to the GePG Server is to be done in a secure medium to ensure that it is authentic, confidential and non repudiable.

- ❑ The authorized e-payment branch of the Bank would work both as the dealing branch as well as the focal point branch for reporting of e-scrolls to the PAO.
- ❑ E-payment scrolls as per format [Annexure-IIA] will be uploaded by the Banks on the GePG by submitting the e-payment scroll file and the Digital Signature file pair.
- ❑ At the time when the Bank submits the upload of e-payment scroll and digital signature file pair on the GePG server on e-payment gateway, the digital signature is verified by the system and if the digital signature fails, the e-payment scroll is rejected by the system itself.
- ❑ If the digital signature verification process is met with success, the validity of the digital signature certificate against the Certificate Revocation List (CRL) of the Certifying Authority is checked and if the validation check succeeds, the file pair is inserted into the GePG Server database along with User Id and Date time stamp.
- ❑ However, if the e-payment authorization(s) in the e-payment scrolls are ONLY IN SCROLL (not available in GePG Server for the PAO) or have a variance in the amount reported against the e-payment authorisation, such e-payment scrolls would be rejected by the e-payment gateway application with a valid error message to the Bank for them to correct and re-upload.
- ❑ The GePG Server will update the status of individual e-payment authorisations on the successful bank upload as per the e-payment scroll to enable item wise tracking of each e-payment authorisations.

7 Digitally signed e-Payment Scroll download from GePG Server on e-payment gateway by PAO's for incorporation into COMPACT and associated Reconciliation Process.

- ❑ The e-payment gateway application is logged in by the PAO with appropriate user id / password authentication for facilitating the download of e-payment scrolls.
- ❑ The PAO on successful login would be provided with an interface for download of e-payment scrolls (with selection for pending and date wise selected scrolls). The e-payment scroll file along with Digital Signature file pair will be available for download in a zipped archive.

- ❑ The e-payment scrolls so downloaded will then be incorporated into the COMPACT software at PAO's system for accounting and reconciliation. All the e-payment scrolls and their associated digital signature files will be preserved in the GePG Server for future reference and viewing by PAOs and PAO will not be required to preserve these file in COMPACT serve.
- ❑ The scrolls are then incorporated and accepted at the Dealing Hand and AAO (Assistant Accounts Officer) levels at the Compilation section of the PAO.
- ❑ The Success (S) or Failure (F, X) of each e-payment authorisation tracked through the e-payment Authorisation Id is indicated in the scroll along with the Date, Mode of e-payment and associated Clearance Details.
- ❑ At the AAO level acceptance of e-payment scroll in COMPACT, the following accounting transactions are effected for each successful (S) e-payment authorisation –

8670 – 00 – 111 – 00 – 00 PAO Electronic Advices

(-) Cr e-payment authorisation amount

In case of Public Sector Bank

8658 – 00 – 108 – 00 – 00 Public Sector Bank Suspense

Cr e-payment authorisation amount

In case of Private Sector Bank

8658 – 00 – 138 – 00 – 00 Other Nominated Banks (Private Sector Banks) Suspense

Cr e-payment authorization amount

8 Fund Settlement Procedure

Reconciliation of Successful Transactions reported by Bank to PAO and amount claimed by Bank as reported in Put Through from RBI.

- ❑ For the e-payment Scroll details pertaining to only Successful (S) Transactions for the day the accredited bank will claim reimbursement from RBI in their books of accounts at CAS, Nagpur. In case of settlement through RTGS/CBS only the amount relating to the payments materialized would be reimbursed to the accredited bank and in case of ECS/NEFT the debit to Government Account will be given for the total amount of advice and subsequently the un-credited items would be credited to the Government Accounts.
- ❑ A Date wise Statement of Put Through from RBI, CAS, Nagpur will be sent to Pr.A.O. for clearance of PSB Suspense.

8658 – 00 – 108 – 00 -00 Public Sector Bank Suspense/8658 – 00 –
 138 – 00 – 00 Other Nominated Banks (Private Sector Banks) Suspense
 (–) Cr e-payment Put Through amount
 8675 – 00 – 101 – 00 – 00 Reserve Bank Deposits
 Cr e-payment Put Through amount

- ❑ Any discrepancies generated through exception reports will be taken up with the Banks and Penal Interest provisions as per rule will be enforced.

Reconciliation of Failed Transactions reported by Bank to PAO.

- ❑ The banks would effect the e-payment authorisations through Core Banking, NEFT or RTGS or ECS mode depending upon the amount of transaction as well as the capability of the branch in which the beneficiary account resides. The bank would credit all the beneficiary accounts and would claim reimbursement for the entire amount considering that all the transactions are successful by the end of the day. However, if the failure is reported by the RBI gateway before the end of the day, then the accredited bank would not claim reimbursement for the failed transactions from the Government and will be reflected as 'F' (failed) in the scroll.
- ❑ In case of failure of transactions, i.e., uncredited amount reported by Banks after it has claimed reimbursement from RBI, the bank on receipt of intimation from RBI will arrange to credit the amount with Government account through scroll while reporting failed transactions the accredited bank will have to furnish the authorisation Id/Unique Transaction Reference (UTR) relevant there to.
- ❑ The bank for each failed transaction reported as 'X' (after reimbursement is claimed from RBI) will *send electronic* e-receipt scroll along *with electronic advice* having the reference of issued authorisation ID which is already reported as a successful transaction in an earlier payment scroll.
- ❑ *The incorporated e-challan and e-scroll will be available in COMPACT for further processing.* The e-Challan is saved in the COMPACT database with the below mentioned accounting transaction.

8658 – 00 – 108 – 00 – 00 Public Sector Bank Suspense/ 8658 – 00 – 138 –
 00 – 00 Other Nominated Banks (Private Sector Banks) Suspense
 Dr Challan Amount

8658 – 00 -102 – 25 – 00 Suspense Account (civil)-Uncredited Items under e-payment

Cr Challan Amount

- ❑ Subsequently, On receipt of Put through statement by PrAO the following entries would be made

8675– 00 – 101 – 00 – 00 *Reserve Bank Deposits*

Dr Challan Amount

8658 – 00 – 108 – 00 – 00 *Public Sector Bank Suspense/ 8658 – 00 – 138 – 00 – 00 Other Nominated Banks (Private Sector Banks) Suspense*

Cr Challan Amount

9 e-payment Authorisation Cancellation and Reissue

For Failed Authorisations reported through e-payment Scroll.

- ❑ For all failed e-payment authorisations reported by the Bank in their e-payment scrolls, the e-payment authorisations have to be cancelled (permanent cancellation) or reissued.
- ❑ The failed e-payment authorisations will be displayed and if permanent cancellation is opted the system will *suggest* a transfer entry for reversing the accounting transactions against the e-payment authorisation, Voucher No and DDO code. The Dealing Hand *will feed in the accounting classification/amount and* put a TE No. and date against the failed authorisation and forward it to AAO for final acceptance.
- ❑ The AAO will *modify in the accounting classification/amount and* accept the permanent cancellation request put by the Dealing Hand.
- ❑ At the acceptance of the AAO level, the reversed expenditure entry will be posted in the ECR and the budget will be appropriately updated. The Transfer entry so accepted will participate in the compilation of accounts with the following Accounting Classification:
 - ❑ 8658 – 00 -102 – 25 – 00 Suspense Account (civil)-Uncredited Items under e-payment
 - 8670 – 00 – 111 – 00 – 00 PAO electronic advices*
 - (-) Cr (e-payment cancellation amount)*
- ❑ If however, the dealing hand opts for Reissue of the e-payment authorisation, the e-payment details like IFSC Code, beneficiary Account No, etc.

is allowed to be edited, without changing the authorised amount. After the changes are made by the dealing hand, the e-payment authorisation to be reissued is forwarded to the AAO for Acceptance.

- At the acceptance of the AAO level, the e-payment authorisation is marked to be reissued and forwarded to the PAO for Authorisation finalisation process as described in 1.3

For Failed Authorisations reported receipt scroll along with e-challan by Bank after reporting as successful in earlier e-payment Scroll.

- For all such failed e-payment authorisations reported by the Bank through receipt scroll along with e-challan, the e-payment authorisations have to be cancelled (permanent cancellation) or reissued.
- Such failed e-payment authorisations will be displayed and if permanent cancellation is opted the system will *suggest* a transfer entry for reversing the accounting transactions against the e-payment authorisation, Voucher No and DDO code. The Dealing Hand *will feed in the accounting classification/amount and* put a TE No. and date against the failed authorisation and forward it to AAO for final acceptance.
- The AAO will *modify in the accounting classification/amount* and accept the permanent cancellation request put by the Dealing Hand.
- At the acceptance of the AAO level, the reversed expenditure entry will be posted in the ECR and the budget will be appropriately updated. The Transfer entry so accepted will participate in the compilation of accounts with the following Accounting Classification:

Bill Classification (Expenditure Head + Recoveries)

(reversal) - dr / -Cr e-payment cancellation amount

8658 - 00 -102 - 25 - 00 Suspense Account (civil) - Uncredited Items under e-payment

- Cr e-payment cancellation amount

- If however, the dealing hand opts for Reissue of the e-payment authorisation, the e-payment details like IFSC Code, beneficiary Account No, etc is allowed to be edited, without changing the authorised amount. After the changes are made by the dealing hand, the e-payment authorisation to be reissued is forwarded to the AAO for Acceptance.
