

Government of West Bengal
Finance Department
Audit Branch

No. 5607-F(Y)

Dated, 27th October, 2016

NOTIFICATION

Sub: Revised procedure of reporting and accounting of GRIPS transactions on incorporation of Government Receipt Portal System (GRIPS) in Integrated Financial Management System (IFMS) and integration with e-Kuber Portal of the Reserve Bank of India.

Government Receipt Portal System (GRIPS) was implemented on 10th October, 2012 vide this Department Notification No. 8298-F(Y) Dated 03.10.2012 to facilitate the on-line payment of Tax and Non-Tax revenues and deposits by the tax payers and others in favour of the State Government. All these e-Receipts are incorporated in the State Government Accounts through the e-Treasury under the Directorate of Treasuries and Accounts, West Bengal.

II. In view of the recent paradigm shift in the approach of e-Governance Projects in the State, particularly after implementation of Integrated Financial Management System (IFMS) in the year 2014 and its subsequent integration with the e-Kuber, a CBS Portal of the Reserve Bank of India (RBI), incorporation of GRIPS in the IFMS as well as its integration with the e-Kuber Portal has become imperative to dispense with the manual intervention in various stages of data transmission, settlement of funds and accounting of e-Receipts, to ensure data security through data encryption and also to facilitate a single source of reporting of both e-Receipts and e-Payments on Government Accounts.

III. Accordingly, after careful consideration of the matter it has been decided to incorporate the GRIPS in the Integrated Financial Management System to i) dispense with the manual intervention in data transmission, settlement of funds and accounting of e-Receipts, ii) to redesign it under IFMS to bring about more functionalities, iii) to make it more user friendly and iv) to facilitate generation of MIS Reports by the Departments / Directorates on a real time basis. It has also been decided to integrate with e-Kuber Portal of the Reserve Bank of India to facilitate i) standardization of reporting and messaging based on International Standards – ISO 20022, ii) electronic reporting and data sharing between Authorized Banks and RBI, iii) multiple security levels for data integrity and iv) direct interface with Centralized Treasury System (CTS) for straight through processing of Government transactions and automated e-Scrolls.

IV. Since incorporation of GRIPS in IFMS and its integration with e-Kuber necessitate change in procedure in reporting of GRIPS related transactions by the authorized Banks to the e-Kuber and by e-Kuber to GRIPS and e-Treasury as well as in the accounting procedure of e-Receipts in e-Treasury, the Governor is now pleased to prescribe the following procedure in partial modification of Notification Nos. 8298-F(Y) Dt. 03.10.2012, 10578-F(Y) Dt. 28.12.2012, 3435-F(Y) Dt. 01.07.2014 and 3697-F(Y) Dt. 15.07.2014.

1. There shall be no change in the existing procedure for logging on to the GRIPS Portal. The Depositors / Tax Payers shall visit the website of the Finance Department, Government of West Bengal (<http://wbfin.nic.in>) where there will be link

to the GRIPS Portal. A similar link to GRIPS shall be provided in the IFMS Portal (<https://wbifms.gov.in>) also. In case of Departments / Directorates having integration with GRIPS, Depositors should log into the Portal of the respective Departments and after filling in required information they will be redirected to the GRIPS for payment.

2. There shall be no change in the mode and procedure of On-Line and Off-Line payment of Tax and Non-Tax Revenues and Deposits by the Depositors / Tax Payers as well as in generation of GRN and e-Challan / Receipted e-Challan with all parameters as required in the existing system.
3. Departments / Directorates shall continue to have an interface in GRIPS to download e-Receipt file in respect of the transactions related to their respective Department / Directorate and to generate the MIS Reports in the usual manner.
4. All electronic receipts of the State Government shall continue to be routed through the GRIPS Portal and the Departments / Directorates having their own Portal / Website shall approach the e-Governance Group of this Department for integration with GRIPS or incorporation of Heads of Accounts.
5. The Reserve Bank of India, Kolkata (RBI) shall continue to act as the Agency Bank of e-Treasury. The reporting and accounting of e-Receipts shall, however, be made through e-Kuber.
6. The roles and responsibilities of the Authorized Banks, hereinafter referred to as Banks, the Reserve Bank of India and the e-Treasury shall be modified to the extent as prescribed below –

A. Role of Banks :

- i. There shall be no change in the procedure of generation of BRN and Cyber Receipt by the Banks and instantaneous reverse flow of challan related information with GRN & BRN through electronic data string from the Bank to GRIPS Portal on every successful payment. This shall apply to the Off-Line payments as well. The parameters and the format of data file shall remain the same.
- ii. The output strings of the GRIPS Portal that goes to the Banks will contain the provision for accommodating multiple receipts through multiple Head of Accounts in a single transaction against one GRN. However, while transmitting the information in connection with such multiple receipts to e-Kuber, the Banks shall provide multiple records with amount under each Head of Account against the same GRN and BRN as per the approved format.
- iii. There shall be a Focal Point Branch of each Bank called e-FPB where all the data related to GRIPS transactions (both On-Line and Off-Line) shall be collected and collated and the fund so received through GRIPS shall be pooled in a separate account. Each such e-FPB shall act as the Receiving Branch notwithstanding the fact that the Depositor's Account has been debited or the amount has been deposited at other Branch. e-FPB will set up Help Desk and notify the contact number and address of the Help Desk for resolution of any dispute regarding e-Receipt.
- iv. The e-FPB of the Banks shall generate an e-Receipts File containing individual transactions corresponding to GRN and BRN as per file format defined in ISO 20022 Standard (pacs.008.001.04) or as may be decided by the Reserve Bank of India. Number of transactions in each e-Receipt File shall be restricted to 5000 (five thousand) only. In case a Bank has more than 5000 records of successful

transactions, it shall break them into multiple files each containing 5000 or less records.

- v. Banks shall upload e-Receipts files related to GRIPS transactions made up to 20.00 Hrs (IST) of the transaction day to e-Kuber on T+1 working day within 12.00 Hrs. (IST) or as desired by the Reserve Bank of India in consultation with Finance Department. Files uploaded after the stipulated cut-off time shall be rejected by e-Kuber. Banks may, however, upload multiple files within the time as prescribed.
- vi. The message in ISO 20022 (pacs.008.001.04) shall be digitally signed by the Banks and be uploaded to e-Kuber for which Banks should have the required access and credentials in e-Kuber.
- vii. Since e-Kuber accepts and authorizes e-Receipts Files partially, Banks shall have the discretion to authorize only those transactions which are in order or to reject the entire file, rectify the errors and then re-upload the complete file in e-Kuber. In case the Bank authorizes only the partially valid transactions, they may prepare another file of those transactions which could not pass through the validation process at e-Kuber and upload the same after necessary rectification.
- viii. Banks shall take utmost care and caution in preparation and upload of e-Receipts file to e-Kuber as there is no reversal mechanism in e-Kuber once Debit and Credit Notifications are generated and the accounts are settled based on the files uploaded by Banks to e-Kuber.
- ix. Banks shall submit each day a report indicating the number and the value in respect of both on-line and off-line transactions that are made through GRIPS and successfully uploaded in e-Kuber to the Directorate of Treasuries and Accounts, West Bengal by e-mail to dta-wb@gov.in on the day of uploading.
- x. Each Bank shall identify an Officer posted in Kolkata to be the Nodal Officer who shall monitor the whole matter, coordinate with the Directorate of Treasuries and Accounts, West Bengal / RBI, Kolkata and shall be responsible for proper completion of all process of GRIPS related transactions (both On-Line and Off-Line) including upload of e-Receipts File to e-Kuber within the specified time.
- xi. Banks shall arrange for settlement of funds received on 31st March of the year on the same day in consultation with the Reserve Bank of India.
- xii. Banks shall be subjected to penalty for delayed settlement of fund in favour the State Government in accordance with the procedure prescribed by the Reserve Bank of India from time to time.
- xiii. The date of payment made to the Pooling Account of GRIPS at the e-FPB of the Banks shall be reckoned as the "Date of Deposit" of e-Receipts into Government Accounts.

B. Role of Reserve Bank of India (RBI)

- i. RBI shall provide access to e-Kuber to the Banks for uploading file in ISO 20022 (pacs.008.001.04) or as may be decided by the RBI.
- ii. RBI (e-Kuber) shall process and validate those files received from the Banks within the cut-off time and shall reject those received afterwards. Once the files are validated, e-Kuber will display the Total Number of Transactions, Failure Transactions, Sum Total of Amounts, Details of failed Transactions with reasons of failure to the Bank.

- iii. RBI shall make corresponding Accounting entries for successful transactions uploaded by the Banks by debiting the Accounts of the respective Banks maintained with RBI and crediting the Account of the State Government.
- iv. RBI shall assign a Unique Transaction Number against each successful transaction reported by the Banks and incorporate the same in the Credit Notifications for the State Government in the file format as defined in ISO 20022 (camt.054.001.04) or as may be prescribed by the RBI and shall send them digitally signed to the State Government.
- v. RBI, Kolkata shall forward a Bank wise account statement on the next working day after settlement in e-Kuber by e-mail to dta-wb@gov.in and submit a Date wise Monthly Statement (DMS) on the 1st working day of succeeding month to which the e-Receipts relate by e-mail to the e-treasury (to.cae-wb@gov.in)
- vi. RBI, Kolkata shall nominate a Nodal Officer to monitor the jobs related to GRIPS transactions on daily basis at their end.

C. e-Treasury at DTA :

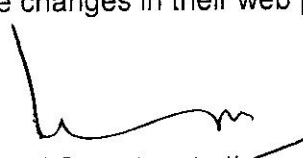
- i. On receiving the e-Scroll / Credit Notification in prescribed format from RBI (e-Kuber), Treasury Officer, e-Treasury shall verify the signature of the message received from e-Kuber using the Public Key of the Core Banking System (CBS) of RBI.
- ii. e-Scroll received from RBI (e-Kuber) shall be verified with the reports received from the Banks as referred in Para A (ix) above and also with the inputs received from the Banks against each successful on-line and off-line transactions. E-Treasury shall monitor the matter and mismatch / discrepancy, if any, shall immediately be intimated to the concerned Banks and the RBI, Kolkata and shall arrange to settle the discrepancy in consultation with RBI.
- iii. e-Treasury shall verify the gross monthly e-Receipts with the gross amount shown in DMS sent by RBI, Kolkata and shall return the same within the such period and in such manner as is specified in Appendix – 21 of the West Bengal Treasury Rules, 2005.
- iv. e-Treasury shall prepare its monthly accounts and shall submit to the Accountant General (Accounts and Entitlement), West Bengal along the RBD Statement in the usual manner. No e-Challan in physical format shall be submitted along with the monthly accounts.
- v. Corrections in the wrong Head of Account in e-Receipts shall be made in the manner as prescribed in Memo. No. 1241-F(Y) Dated 18.02.2013 of the Finance Department and e-Treasury shall take necessary measures for rectification of such errors in the system and shall also submit Correction Memo. to the Accountant General (Accounts & Entitlement), West Bengal in usual manner.
- vi. Treasury Officer, e-Treasury shall act as Nodal Officer to monitor the jobs related to GRIPS transactions on daily basis

D. Miscellaneous:

- i. Payment through the existing GRIPS (<https://wbfin.wb.nic.in/GRIPS>) shall be discontinued on 27th October, 2016 at 18.00 Hrs (IST). No payment through GRIPS can be made thereafter till the implementation of new GRIPS on IFMS Platform on 08:00 hrs. of 31.10.2016. Payments against all e-Challans (both on-line and off-line) generated on or before 18:00 hrs of 27.10.2016 shall be completed by within that cut-off time. Unpaid e-Challans generated through existing GRIPS shall be deemed as cancelled.
- ii. Banks participating in the existing GRIPS shall continue to upload / forward data of successful GRIPS related transactions made up to 18.00 Hrs (IST) on 27.10.2016 to the secured website of the RBI, Kolkata in the existing manner. RBI, Kolkata shall send the required xml file to NIC for upload to GRIPS Server.
- iii. Reporting of GRIPS related transactions in the revised manner as stated above shall be started w.e.f. 01.11.2016 i.e. transactions made through new GRIPS on or after 08:00 hrs. of 31.10.2016 shall be reported in the revised manner.
- iv. List of Banks, which have successfully completed the process of uploading of data related to GRIPS transactions to e-Kuber Portal of the RBI in the prescribed format and in the prescribed manner like digitally signing the message etc., is annexed to this Notification. More Banks depending on successful integration with GRIPS, ability to generate and upload of files to e-Kuber in the prescribed format and manner shall be authorized to participate in new GRIPS.

E. Date of Implementation of new GRIPS:

The GRIPS on IFMS Platform shall be operational on and from 08:00 hrs. of 31.10.2016 and the revised procedure for reporting and accounting of e-receipts of the State through e-Kuber shall, however, be effective from 01.11.2016 i.e on the T+1 working day. All Departments / Directorates which are receiving Tax and Non-Tax Revenues and Deposits, particularly those externally integrated to existing GRIPS, shall take immediate steps to incorporate the changes in their web portals.



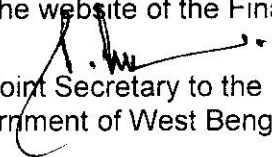
Principal Secretary to the
Government of West Bengal

No. 5607/1(500) – F(Y)

Dated, 27th October, 2016

Copy forwarded for information and necessary action to :-

1. The Accountant General (A&E), West Bengal, Treasury buildings, 2, Govt. Place (West), Kolkata – 700 001.
2. The Accountant General (GSSA), West Bengal
3. The Accountant General (ERSA), West Bengal
4. The Additional Chief Secretary / Principal Secretary / Secretary,
..... Department
5. The General manager, Reserve Bank of India, Banking Department, 15, N.S. Road, Kolkata – 700 001
6. The General Manager, State Bank of India, FSLO, Local Head Office, Samriddhi Bavan, 1, Stand Road, Kolkata – 700 001
7. The General Manager, United Bank of India, Govt. Transaction Department, 11, Hemanta Basu Sarani, Kolkata – 700 001
8. The General Manager, Allahabad Bank, GAD, 2, N.S. Road, Kolkata – 700 001
9. The Zonal Head, ICICI Bank, East Commercial Banking Regional Office, 2B, Gorky Terrace, Kolkata – 700 017
10. The Zonal Head, IDBI Bank, IDBI House, 44, Shakespeare Sarani, Kolkata – 700 017
11. The General Manager, Indian Overseas Bank, Regional Office, 119, Park Street, Kolkata – 700 016
12. The General Manager, UCO Bank, Head Office, 3 & 4, DD Block, Sector – I, Salt Lake, Kolkata – 700 064
13. The Circle Head, Punjab National Bank, AG Towers, 3rd Floor, 125/1, Park Street, Kolkata – 700 017
14. The Zonal Manager, Bank of Maharashtra, Zonal Office, 3, N.S. Road, Kolkata – 700 001
15. The Director of Treasuries and Accounts, West Bengal, Mitra Building (3rd Floor), 8, Lyons Range, Kolkata – 700 001
16. The Director, Directorate
17. The Commissioner,
18. The District Magistrate,
19. The Sub-Divisional Officer,
20. The Pay & Accounts Officer, Kolkata Pay & Accounts Office – I, 81/2/2, Phears Lane, Kolkata – 700 012
21. The Pay & Accounts Officer, Kolkata Pay & Accounts Office – II, P-1, Hyde Lane, Kolkata – 700 012
22. The Pay & Accounts Officer, Kolkata Pay & Accounts Office – III, IB Market, 1st Floor, Salt lake, Sector – III, Kolkata – 700 106
23. The Treasury Officer,
24.
25. Sri Sumit Mitra, Network Administrator, Finance (Budget) Department, - With a request to upload copy of this Notification in the website of the Finance Department.


 Joint Secretary to the
 Government of West Bengal

Annexure – I

List of Participating Banks in GRIPS on IFMS Platform

Sl. No.	Name of the Bank	Mode of Payment
1.	State Bank of India	Net Banking, Debit Card, Counter Payment
2.	United Bank of India	Net Banking, Debit Card, Counter Payment
3.	Allahabad Bank	Net Banking , Counter Payment
4.	ICICI Bank	Net Banking, Debit Card, Counter Payment
5.	IDBI Bank	Net Banking , Counter Payment
6.	Indian Overseas Bank	Net Banking, Debit Card, Counter Payment
7.	UCO Bank	Net Banking , Counter Payment
8.	Punjab National Bank	Net Banking , Counter Payment
9.	Bank of Maharashtra	Net Banking