

Part - III

Government of West Bengal
Finance Department
Audit Branch

1. JPI, WB
2. Addl. Comr
3. DTE, Jt. Secy Tech,
Dated, 25th February 2015.
J/S (cc)

No. 1180-F(Y)

MEMORANDUM

Sub: COSA implementation in Grant-in-aid institutions

The system of preparation of salary bills through COSA package of the State Government was introduced vide FD Memo No. 1829-F(Y) dated 1st March 2012. COSA package was developed keeping in view the need to collect information on the pay and allowance details of all the State Government employees to whom salary is paid out of the consolidated fund of the state. In the meantime, all the State Government offices have introduced COSA.

2. Salary bills related to Grant-in-aid paid by the State Government to various institutions have also been brought under the purview of COSA. While School Education Department have developed their own COSA compliant software (OSMS) for drawal of salary of teaching and non-teaching staff of Grant-in-aid schools, the system is yet to be implemented by other departments for drawal of such Grant-in-aid salary.

3. Similarly, employees of Municipalities, Municipal Corporations, PRI institutions, non-Govt colleges and Universities also get their salary from the State Government as Grant-in-aid. Some of these institutions have already implemented the system of drawal of salary through COSA or COSA compliant package.

4. During recent review of the status of implementation of COSA package by Finance Department it turned out that educational institutions, PRI institutions, and Urban Local Bodies are at various stages of implementation of COSA for drawal of salary of their respective employees. It is expected that all of them will be able to submit COSA/COSA-compliant software-generated Grant-in-aid salary bills to the Treasury / PAO along with soft copy of the bills by the end of this financial year i.e. 31st March 2015. Keeping in view the status of implementation of COSA in the offices / institutions where COSA package has not been introduced, the State Government has decided to extend the date of drawal of salary bills outside COSA package up to 31st March 2015 for those offices. However, the departments / offices / institution which are able to prepare and generate the salary through COSA / COSA compliant software (OSMS) may submit the salary bills for the month of March 2015 also to the concerned Treasury / PAO.

5. Therefore, the Governor is pleased to say that all the salary bills under grant-in-aid shall invariably be generated through COSA / COSA compliant software and submitted to the Treasury / PAO with soft copy of the bill by the Educational institutions, PRI institutions, and Urban Local Bodies without fail with effect from the bills related to the month of March 2015 onwards in the manner prescribed in Government Orders earlier issued vide FD Memo No. 305(65)-FY/P/1E-180/2011 dt.6.2.12; 1829 -F(Y) dt. 1.3.12; 6037-F(Y) dt. 13.7.12; 9368-F(Y) dt. 20.11.12; 5655-F(Y) dt. 15.7.13; and 1872-F(Y) dt. 2.4.14.

6. Salary bills including those related to Educational institutions, PRI institutions, and Urban Local Bodies shall not be accepted at the Treasuries / PAO's on or after 1.4.2015, if they are not generated through COSA/COSA-compliant software.

7. The matter is most urgent.

Sd/-H.K. Dwivedi
Principal Secretary to the
Government of West Bengal

Copy forwarded for information and necessary action to:-

1. The Principal Accountant General (A&E), West Bengal, Treasury Buildings, 2, Govt. Place (West), Kolkata -700 001.
2. The Principal Accountant General (Audit), West Bengal, Treasury Buildings, 2, Govt. Place (West), Kolkata-700 001.
3. The Accountant General (Receipts, Works and Local Bodies Audit), West Bengal, C.G.O. Complex, 3rd MSO Building, 5th floor, Block-DF, Sector-I, Salt Lake, Kolkata-700064.
4. The Chief Secretary to the Government of West Bengal.
5. Resident Commissioner, Government of West Bengal, A/2, State Emporia Buildings, Baba Kharak Singh Marg, New Delhi-110001
6. The Additional Chief Secretary/Principal Secretary/Secretary ,
Higher Education Department,
Bikash Bhawan, Kol- 91
7. Sr. PA to the Principal Secretary, Finance Department, Government of West Bengal.
8. The Commissioner, _____ Division.
9. The Special Secretary / Additional Secretary / Joint Secretary / Deputy Secretary, Finance Department.
10. OSD & Ex-Officio Joint Secretary, Finance (Budget) Department- He is requested to upload this order in the Finance Department website.
11. The _____ Department,
12. The Director of Treasuries & Accounts, West Bengal, The New India Assurance Building, 4, Lyons Range, Kolkata – 700 001.
13. The Director, _____
14. The District Magistrate / District Judge / Superintendent of Police _____
15. The Sub-Divisional Officer, _____
16. The Pay & Accounts Officer, Kolkata Pay & Accounts Office – I, 81/2/2, Phears Lane, Kolkata – 700 012.
17. The Pay & Accounts Officer, Kolkata Pay & Accounts Office – II, P-1, Hyde Lane, Kolkata – 700 012.
18. The Pay & Accounts Officer, Kolkata Pay & Accounts Office – III, IB Market, 1st Floor, Salt Lake, Sector –III, Kolkata – 700 106.
19. The Treasury Officer, _____
20. The Group _____ Branch, Finance Department.

(G. Samanta)
Joint Secretary to the
Government of West Bengal.

Prad-11

Government of West Bengal
Finance Department
Audit Branch

No.1179-F(Y)

Dated, 25th February 2015.

MEMORANDUM

Sub : Implementation of e-Pradan (e-Payment) module of IFMS

E-Pradan (e-Payment) module of IFMS has been rolled out in all Treasuries / PAOs of the State from middle of February 2015. Necessary Training has already been provided to the DDOs. DDOs have also been issued Digital Signatures Certificates (DSC). In case of non receipt of DSC they are advised to contact the concerned TO / PAO. The e-Pradan module is expected to stabilize by the end of this financial year. At present Treasuries / Pay and Accounts offices make payment by issuing cheques in the following cases:-

- i. Cheques issued against different Government schemes which are later encashed by Administrative Departments and paid to the beneficiaries, either by cheque, money order or by transfer credit to the bank accounts, viz., different types of pre-matric and post-matric scholarships, old age pension, Kanyashree etc.,
- ii. Cheques in the names of individual Government employees against non-salary claims, etc.,
- iii. Cheques in the names of contractors/agencies who either supply goods and services to the Government organisations or execute any constructional work;
- iv. Cheques against Grant-in-aid to different non-Government organisations/Govt. pensioners;
- v. Cheques for payment of pension by the treasuries.

With the introduction of e-Pradan (e-Payment), issuance of cheques from the treasuries/PAO's will be discontinued and instead payment will be credited directly into the bank accounts of the payees. The payees include Govt officials, contractors, agencies providing goods and services to the Govt., beneficiaries of different Govt schemes, etc.

2. The benefits of e-Pradan are as follows-

- i. faster processing of payment to beneficiaries after submission of bill to the Treasury/PAO;
- ii. elimination of the need to visit treasury/PAO for collection of cheque;
- iii. generation of MIS payment reports on real-time basis

- iv. **Treasury / PAO can also make deferred payment / payment on a pre-scheduled date** through e-Pradan System, if required.
- v. The beneficiary / **payee will get a system generated SMS** once the claim is passed by Treasury / PAO intimating him about the release of payment from the Treasury / PAO.

3. E-Pradan is basically a system of on-line processing of the claim submitted to the Treasury / PAO office by the DDO's in TR Bill Forms. Once bills are passed, payment of the admitted claim will be made by the Treasury / PAO through direct electronic transfer of the fund to the bank account of the payees / beneficiaries (employee & non-employee) through e-Kuber system of Reserve Bank of India instead of issuing cheques. The payment to both employee and non-employee beneficiaries can be made through e-Pradan. In case of claim for which payment is to be made to the DDO or to the concerned authority for utility service such as, for electricity bills, telephone bills, etc., cheques will as usual be issued by the Treasury / PAO in favour of the DDO/ concerned authority of utility service.

4. Under the new system of e-Pradan, Reserve Bank of India will act as the link bank of all the Treasuries / PAO's as well as the nodal bank for all the State Government transactions to be routed through e-Pradan module. The Treasury / PAO will generate and transmit necessary payment advice to RBI online electronically every hour consolidating all the pay orders of the TO / PAO. e-Kuber server of RBI will remain open for transaction from 8 am to 4pm Monday to Friday. RBI will make on-line payment on the basis of the consolidated payment advice of the Treasury / PAO containing all the details of the payment and the payees including their bank account no., IFSC Code, etc. by transfer to the bank account of the payee / beneficiary same day or latest by T+1 day of the receipt of the advice from Treasury / PAO.

5. Detailed procedure of e-Pradan module has already been issued vide Memo No. 4905-F(Y) dated 17th September 2014. Operators of the DDO office will enter in the e-Pradan portal [through e-Pradan link on IFMS portal <http://www.wbifms.gov.in>] all the details of the payees / beneficiaries (like Name, Bank A/c No., and IFSC Code, mobile no. of beneficiary, etc.) bill-wise and submit to DDO for approval. Once approved by the DDO using DSC, the system will automatically generate payment advice and submit online to the Treasury / PAO. Hard copy of the bill to be submitted to the Treasury / PAO by the DDO with "E-Pradan Bill Details" report (see Annexure-I) generated from e-pradan, supporting documents / sub-vouchers etc., will be accepted by the front office of the Treasury / PAO against the advice received online. If found OK, the counter clerk in the front office of the Treasury / PAO will issue token against the bill. Bills will be processed by Treasury / PAO as usual. DDO's are

requested to get themselves acquainted with the procedure given in the said memo and guidelines for DDOs already provided to them through Treasuries / PAOs for the purpose of DSC activation and submission of the bill to the Treasury / PAO.

6. Meanwhile, Finance Department has issued memo. No. 965-F(Y) dated 18th February 2015 to make the TR forms compatible with e-Pradan (e-payment) and e-billing modules of IFMS. Some of the existing TR forms have been modified, some TR forms have been merged and some have been deleted by the said FD order.

7. The DDO shall record such e-Pradan transaction in the Cash Book on the basis of the "Bill-wise Summary Report" (see Annexure-II) generated from the e-Pradan module on the 'Transaction Date'. DDO shall identify the failed transaction from the report on "Bill wise Success Failure Details" (see Annexure-III) generated by e-Pradan module and rectify the error in the e-Pradan module before resubmission online. **The rectification shall be made by the DDO within three (3) months from the date of failed transaction.** The payment by credit to the bank account of the payee / beneficiary shall be treated as legal quittance. The system-generated report on "Bill wise Success Failure Details" will be tagged to the respective office copy of the bill for future reference and audit.

8. The State Government has decided to make submission of bills by the DDO's to Pay & Accounts offices & Treasuries through e-Pradan module mandatory with effect from 1.4.2015. Therefore, it is directed that all the DDOs shall submit all bills (except bills exempted in the order vide Memo No. 4905-F(Y) dated 17th September 2014) to the Treasury /PAO using e-Pradan module only with effect from 1.4.2015. Bills related to employees and non-employees, other than of those of exempted categories, can neither be submitted nor will they be entertained at the Treasures/PAO's without e-Pradan on and after 1.4.2015.


9. All the DDO's shall prepare database of Bank accounts of payees in the format already circulated with letter no. FS-173/2014 dt.30.10.2014 for online submission to the Treasury/PAO.

Necessary amendment of West Bengal Treasury Rules, 2005 will be made in due course.

Sd/-H.K. Dwivedi
Principal Secretary to the
Government of West Bengal

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4. The Chief Secretary to the Government of West Bengal.
5. Resident Commissioner, Government of West Bengal, A/2, State Emporia Buildings, Baba Khari Singh Marg, New Delhi-110001
6. The Additional Chief Secretary/Principal Secretary/Secretary ,
_____ Department.
7. General Manager (Banking), Reserve Bank of India, N.S. Road, Kolkata-700001.
8. The Secretary, Finance (Audit) Department, Government of West Bengal.
9. The Commissioner, _____ Division.
10. The Special Secretary / Additional Secretary / Joint Secretary / Deputy Secretary, Finance Department.
11. OSD & Ex-Officio Joint Secretary, Finance (Budget) Department- He is requested to upload this order in the Finance Department website.
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20. The Treasury Officer, _____
21. The Group _____ / _____ Branch, Finance Department.


(G. Samanta)
Joint Secretary to the
Government of West Bengal.

Annexure-I

Govt of West Bengal

Name of office:.....

E-Pradan Bill details

Reference no:

Bill no. & Bill Date:

Bill Gross:

Net Amount

Payer Department:

TR Bill Form no.

Head of Account

Bill Type (Employee/Non-Employee)

Sl no.	Beneficiary ID	Name	A/C no.	IFSC Code	MICR No.	Amount	Pay mode
TOTAL AMOUNT							

Annexure-II
 Govt. of West Bengal
 Name of office.....
 Bill wise Summary Report

From Date: To Date:

Sl. no.	Bill Number	Bill Date	Token Number	Token Date	Voucher Number	Gross Amount	Net Amount	Transaction Date of RBI	Amount paid by credit to payee's bank a/c	Payment Failure Amount
Voucher Date:										

Annexure-III

Govt of West Bengal

Name of office.....

Bill Wise Success Failure Details

Bill Number:	Voucher no:
Bill Date:	Voucher Date:
HOA:	Gross Amount:
Token No:	Net Amount:
Token Date:	Total no. of success & Amount
RBI Transaction Date:	Total no. of failure & Amount

Success

Sl. no.	Beneficiary Name	Beneficiary A/C no.	IFSC Code	Amount	Account Type	Success(S)/Failure(F) status

Failure

Sl. no.	Beneficiary Name	Beneficiary A/C no.	IFSC Code	Amount	Account Type	Success(S)/Failure(F) status