

Request for proposal for selection of System  
Integrator for Integrated Financial Management  
System (IFMS) for Department of Finance,  
Government of West Bengal

**Volume-II**  
Functional Requirements  
Specifications  
Version 1.0

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**Finance Department  
Government of West Bengal  
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## 1 Introduction

Finance Department (FD), Government of West Bengal (GoWB) intends to ensure effective financial & Treasury management and discipline for overall prosperity of the State Government that includes efficient budget management, effective monitoring of ways and means position, real time decision support system, revenue & expenditure trend analysis and projections etc.

In order to achieve the above goal the FD wishes to introduce an Integrated Financial Management System (IFMS) with an essential ingredient of providing a seamless interface with internal stakeholders (like other sections of FD, state government departments, treasuries, AG, etc.) and an efficient mechanism of electronic information sharing with external stakeholders of the FD (like the RBI, Agency banks, MoF, etc.) enabling speedy, effortless and accurate exchange of information with all the key stakeholders and above all provides an integrated view of the system.

### 1.1 Objectives of IFMS

The following objectives are envisaged for IFMS:

- Generation of daily accounts of the State, prepared with a high degree of accuracy and generation of accurate monthly accounts within 2-3 days of month end;
- Generation of daily cash position of the state including the payments and receipts that are in the pipeline;
- Online system for release of plan and non-plan funds;
- ECS payments for a substantial number of payments;
- Online visibility of Deposit accounts to Deposit account holders and facilitating direct payment from PD accounts;
- Online tax and non-tax payment facility any bank payment option for citizens;
- Centralized pensioners database;
- Eliminating manual data entry or double data entry for a large proportion of transactions. This will involve
  - Online bill submission by DDOs
  - Integration with HRMS
  - Enabling employees to initiate bills pertaining to them
  - Incorporation of e-Scrolls from Agency Banks
  - Releases to be electronically incorporated directly through inputs from Finance Department or Line Departments

- Changes to the budget (Reappropriation, Supplementary Grants) to be electronically incorporated in IFMS system
- Real-time information regarding receipts, fund releases, scheme wise expenditure details to both finance and stakeholder departments
- Comprehensive Management Information System reports and Decision Support Systems
- Business Process Engineering to ensure that the financial decision outputs and the database updating take place simultaneously
- Adherence to IT security best practices

## 1.2 Project Outcomes



The above Diagram highlights the desired outcomes expected to be achieved through implementation of Integrated Financial Management System. A brief description of the desired outcomes is as follows:

- **Real Time Information Availability** - IFMS shall provide the stakeholders with real time information regarding receipts, expenditure, debt & investment and ways and

means position of IFMS to facilitate government-wide and agency specific policy decisions.

- **Single Source of Truth** – IFMS shall facilitate capturing of the data at the source of origin and eliminate data redundancy & duplication of efforts in entry of the same data multiple times in different forms.
- **Stakeholder Convenience** – IFMS shall enhance the convenience of all stakeholders, especially employees & pensioners, by providing them better facilities and online data/ information sharing. The facilities include employee self-service, online payment of various taxes/ fees, etc.
- **Minimal Reconciliations** - IFMS shall facilitate automatic reconciliation of receipt and expenditure balances maintained at Treasury and the respective departments. It shall also facilitate automated reconciliation of Daily scrolls; Date-wise monthly scrolls and RBD statements.
- **Financial Discipline** - IFMS shall facilitate effective financial discipline in terms of more accurate budget preparation and effective expenditure control, effective tracking of scheme-wise and project-wise expenditure, better management of both receipt and disbursement of debts, better cash flow management, etc.
- **Speed and Certainty in Service Delivery** – IFMS shall facilitate speedy and transparent delivery of services such as faster payment of invoices/ claims of vendors/ employees, speedy refund, computerized acknowledgement etc.

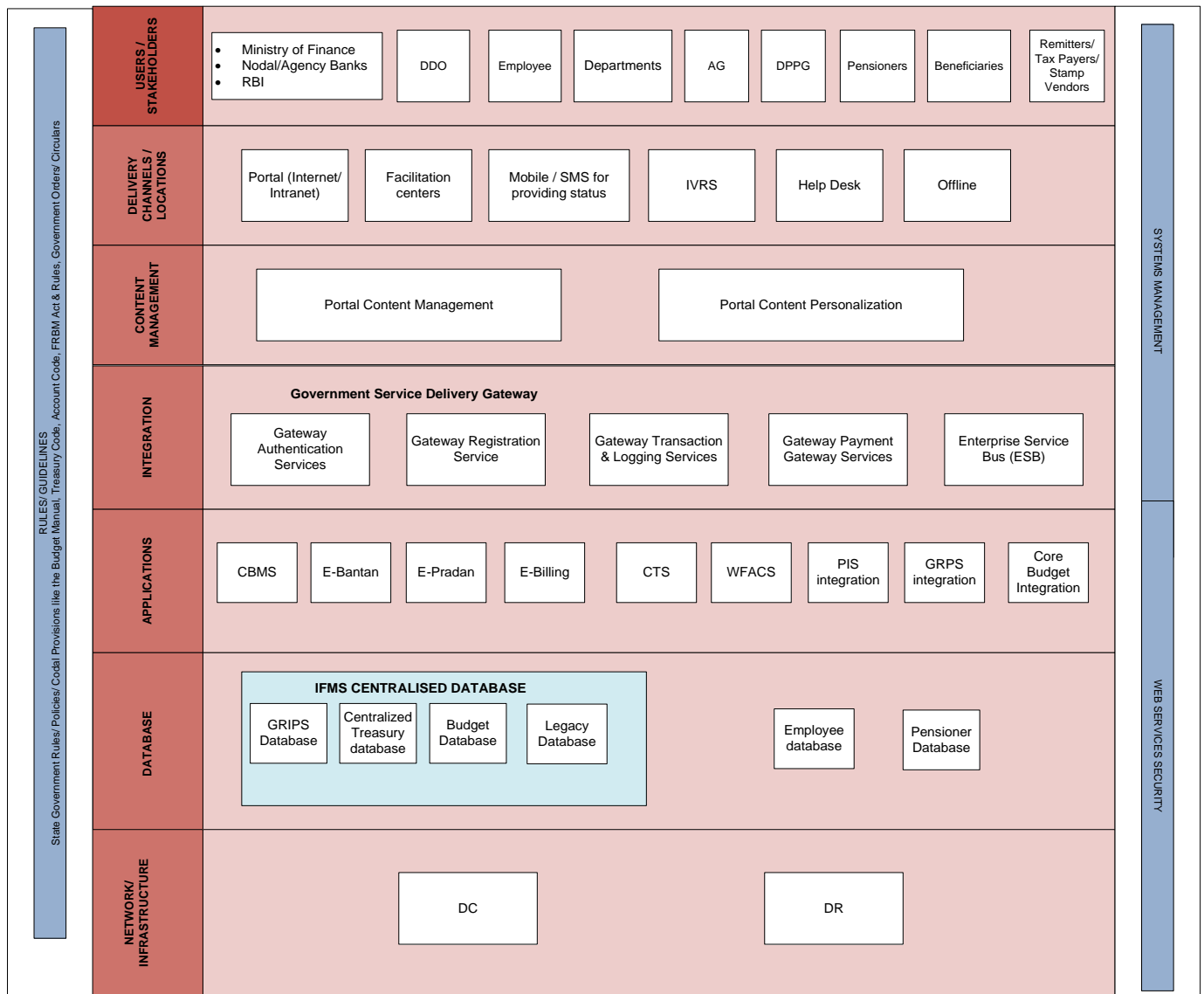
### 1.3 Architecture of IFMS

The proposed IFMS Application for Government of West Bengal shall consist of the following eight modules:-

- Centralised Budget Monitoring System (CBMS)
- E-Bantan
- E-Pradan
- E-Billing
- HRMS
- Centralised Treasury System (CTS)
- GRIPS
- Works and Forest Computerisation System (WFACS)



The Application Architecture is depicted in the following diagram:-



## 2 Key Stakeholders

The stakeholders mentioned below are directly involved with the Treasury system having link to the Payment system, Receipt system or both the systems. In Proposed IFMS, the processes relating to all types of Receipts to the Treasury and all types of Payments from the Treasury need to be redesigned for better efficiency for the Treasuries as well as for the benefit of its Stakeholders.

- Citizen (Pensioner, Stamp Vendor, Tax Payer)
- Finance Department, Government of West Bengal
- Link Banks to Treasury
- RBI
- AG Bengal
- Directorate of Pension, Provident Fund & Group Insurance (DPPG).
- State Budget Section of Finance Dept.
- Audit Groups of Finance
- DDO of Department/Organization
- State Government Departments/Autonomous Bodies
- Employees of the DTA and Treasuries

Apart from the above mentioned primary stakeholders, there are following facilitators of the Project.

- Department of Information Technology, Government of West Bengal.
- WEBEL, Government of West Bengal.
- Administrative Training Institute, Government of West Bengal.
- Department of Information Technology, Government of India.
- Finance/Fund providing Organizations

### 2.1 Benefit to Stakeholder

IFMS envisages electronic access to all stakeholders in management of the State's finances for their respective roles and information needs. This will facilitate easy transfer of data from one stakeholder to another stakeholder over a secured system,

avoiding data entry at multiple levels. The various stakeholders are expected to obtain following benefits from the system.

### 2.1.1 Finance Department

- Availability of daily accounts and cash position including financial flows in the pipeline would help in fleet footed response to challenges of managing the State's finances.
- Integration with the budget system would help in accurate budgetary regulations and seamless incorporation of changes through re-appropriation and supplementary grants.
- Online funds release system coupled with expenditure MIS should help in facilitating dynamic response to requests of the line departments for more delegation of financial powers, and for redeployment of funds as per the emergent needs.
- Incorporation of transactions outside the treasury accounted by the Accountant General would help in obtaining a complete picture of the State finances for macro level fiscal management.
- Integration with the Agency Banks would help in keeping track of the financial flow on a daily basis and avoid duplication of entries at treasuries.
- Ways & means regulations for cash management can be made online and dynamic.
- It should be possible to have an oversight on the Deposit account balances.
- Receipts and expenditure outside the State Budget for schemes funded by the Government of India can be directly monitored at the State level.
- Reconciliation of accounts and its monitoring would be greatly facilitated.

### 2.1.2 Secretaries to Government

- Fund releases from the Secretariat to all levels up to DDOs, would be online.
- A real time snapshot of the releases and expenditure at all levels would be available for financial decision-making and scheme monitoring.
- Funds and schemes of the Government of India outside the State Budget can be monitored.
- Changes in budget allocations through re-appropriations and supplementary grants can be done faster and in an efficient manner.
- Schemes implemented through Deposit accounts can be monitored through real time information regarding the account balance and expenditure.
- Quick submission of the utilization certificates can be facilitated.
- Reconciliation of expenditure can be improved significantly.

### 2.1.3 Head of Departments /Controlling Officers

- HODs will be able to release funds to their subordinate officers in online mode
- HODs will be able to view scheme wise budget, funds released, expenditure incurred, and balance available to take appropriate decision for better implementation of scheme.
- Real time information on scheme wise and District wise expenditure at different levels, i.e., either at Controlling Officers level or at DDO level will help them in better monitoring of the expenditure.
- They will have access to Government Orders/Sanction Orders module, wherein they can see the orders issued by the Finance Department and Administrative Secretaries, from their office.
- They can view the list of bills pending DDO wise across the State.
- They can view status of bills in the Treasuries, pertaining to their department, District wise/DDO wise.
- They can view the actual receipts under different heads and also the receipts in pipeline for credit to Government Account.
- Administrators having Deposit account can operate these accounts directly through the agency banks using IFMS application which maintains the balance of each deposit account.
- They can view the list of un-encashed cheques and take appropriate action regarding this.
- IFMS will provide better inputs for re-conciliation of accounts and the re-conciliation process will be made online.
- The infrastructure for electronic access to IFMS for all government officials dealing with financial information or funds (Secretaries, HOD, CCO, CO, DDO) in a secured manner through internet or WBSWAN can be used for monitoring physical progress of the schemes also.

### 2.1.4 Drawing & Disbursing Officers (DDO)

- DDOs will be able to prepare all types of bills through IFMS, and submit those bills online.
- DDOs will be able to view the status of their bills submitted online and also get online messages regarding the processing of their bills, i.e. whenever their Bill is approved/objected, and when cheques are printed or ECS advice is sent to banks.
- Monthly expenditure reports will be available online.
- DDOs will be able to reconcile the figures online.
- They will be able to view scheme wise amount released to them, expenditure incurred by them and balance available for expenditure.
- They will be able to view various Sanction Orders/Release Orders/Government Orders issued by their Controlling Officers.

### 2.1.5 Banks

- Payment authorizations from treasuries will be sent online to Agency Banks, reducing paper work for the banks, by this helping them in giving fast & secured service to their clients.
- Banks can provide better service to their clients, who want to pay tax or any other amount to the Government. Through online payment record system in IFMS, banks can upload the payee and payment information with less effort.
- Reconciliation between Banks and Treasuries will be made easier through an online process.
- Various reports between the treasuries and the banks for accounting and reconciliation (RBD and monthly VDMS) would be sent online thereby saving time and effort.

### 2.1.6 Treasuries

- Submission of bills online by the DDOs
- Most of the bill validations would be system based and will be carried out during online bill generation. This should reduce the objections noted at the treasury level, thereby reduce subjective and arbitrary raising of objections; leading to transparency and standardization across the State in bill clearance.
- The Agency Banks will send daily scrolls of receipts and payments to the treasuries online, followed by physical records of receipt challans and paid cheques. This obviates the need for manual data entry at the treasury level to facilitate early and more accurate generation of accounts.
- The reconciliation and account generation would be streamlined.

### 2.1.7 Accountant General

- AG can communicate all Sanction orders of Pension, GPF, etc. online to IFMS.
- AG will also communicate daily bank adjustments on receipts and payments from Government of India/RBI and Inter State transactions online to IFMS.
- Monthly-classified accounts will be rendered online to AG by treasuries.
- Individual GPF deductions, House loan deductions, Motor vehicle deductions will be sent in electronic format to AG from Treasuries.
- The AG can view every single payment transaction across the State through IFMS.
- The AG audit party can have direct access to the DDO wise expenditure and Provision to be made to enable audit section of A.G. to send the findings electronically to the concerned departments and concerned treasuries as and when the audit section raises the objections.
- AG will have access to all Government Orders, Budget Orders. Re-appropriations, additional allocations, Release Orders, Sanction Orders, etc. through IFMS.
- AG can render monthly State Account to the Finance Department online.
- Provision to prepare the Monthly Civil Accounts, Appropriation Accounts and Finance Accounts from within IFMS

### 2.1.8 RBI

- Provision for uploading fund flow information into IFMS through the RBI Interface
- Provision to capture real time data for Treasury Transaction
- Provision to receive electronic instructions from Finance Department and AGWB

### 2.1.9 Citizens

- Creating facility for electronic payment in IFMS would help citizens in making payments faster without the need for approaching the payee department for collection of cheques.
- Online payment system and ‘any-bank’ payment system would help citizens in paying their dues to the Government, as per their convenience without visiting the treasury or any department for counter-signature of the challans, and without obtaining payment instruments like demand drafts.

### 2.1.10 Pensioners

- The centralized pension database should help in timely payment and revision of pension, and in addressing the pensioners’ grievances.
- A user-friendly IFMS portal would help the pensioners in knowing their pension entitlement, whenever there is a general revision of the pensions.

### 2.1.11 Stamp Vendors

- They will have an online interface for requisition of Stamps.
- They will have facility for online payment through challans.

### 2.1.12 Government Employees

- There will be a provision for separate bill types concerning employees; it will enable greater transparency and shorter lead time in processing.
- Reliable pension processing and PPO tracking for employees nearing retirement

### 3 IFMS Modules and Business Process

#### 3.1 IFMS Modules

The overall functionalities for IFMS West Bengal have been covered under the following eight modules:-

- Centralised Budget Monitoring System (**CBMS**)
- E-Bantan
- E-Pradan
- E-Billing
- HRMS
- Centralised Treasury System (**CTS**)
- GRIPS
- Works and Forest Accounts Computerisation System (**WFACS**)

The user groups of the eight modules are depicted in the below table:-

<b>Modules</b>	<b>User Group</b>
<b>Centralised Budget Monitoring System (CBMS)</b>	Finance Department & Development and Planning Department
<b>E-Bantan</b>	Departments
<b>E-Pradan</b>	Departments
<b>E-Billing</b>	Departments, Employees
<b>HRMS</b>	Departments, Employees
<b>Centralised Treasury System (CTS)</b>	Treasury Officials
<b>GRIPS</b>	Remitters/Tax Payers
<b>Works and Forest Accounts Computerisation System (WFACS)</b>	Works Executing and Forest Department

In addition to the above main modules, there is a provision for interface with the following stakeholders:-

- Nodal Bank Interface
- RBI Nagpur Interface
- RBI Kolkata Interface
- AG Interface
- DPPG Interface
- Beneficiary Interface
- Pensioner Interface

- Stamp Vendor Interface
- Remitter/Tax Payer Interface

The eight modules have been broken up into various sub modules as shown under:-

Module	Sub Module
Centralised Budget Monitoring System (CBMS)	Budget Preparation
	Budget Release
	Fund Release
	Fund Flow Management
	Scheme Management
	Accounts Management
Centralised Treasury System (CTS)	Bill Processing
	LoC Information
	Pension Management
	Payment Processing
	Stamps Management
	Receipts Processing
	Treasury Accounts
e-Bantan	DDO Management
	Budget Estimation
	Budget Distribution
	Expenditure Initiation
	Deposit Accounts Cheque Preparation
	LoC Cheque Preparation
e-billing	Employee Bills
	Non Employee Bills
HRMS	
e-Pradan	Beneficiary Management
GRIPS	
WFACS	



Also, the Financial Management activities in IFMS have been segregated in the following functional areas:-

- User Management
- Budget Management
- Expenditure Management
- Human Resource Management
- Treasury Receipts Management
- Fund Flow Management
- Scheme Management
- Accounts Management
- External Request Management

### 3.2 IFMS Business Processes

The various business processes for IFMS have been depicted below along with the corresponding modules and Functional Areas.

Module	Sub Module/Interfaces	Process Id	IFMS Business Processes	Functional Area
e-Bantan	DDO Management	1	Mapping of DDOs with HoAs	User Management
CBMS	Scheme Management	2	New Scheme Creation	Scheme Management
e-Bantan	Budget Estimation	3	Preparation of Non Plan Budget Estimates/Revised Estimates by Departments	Budget Management
CBMS	Budget Preparation	4	Finalisation of Non Plan Budget Estimates/Revised Estimates by Finance Department (FD)	Budget Management
CBMS	Budget Preparation	5	Resource Planning for Annual Plan by FD	Budget Management
e-Bantan	Budget Estimation	6	Preparation of Plan Budget Estimates/Revised Estimates by Departments	Budget Management

<b>Module</b>	<b>Sub Module/Interfaces</b>	<b>Process Id</b>	<b>IFMS Business Processes</b>	<b>Functional Area</b>
CBMS	Budget Preparation	7	Finalisation of Plan Budget Estimates/Revised Estimates by Finance Department	Budget Management
CBMS	Budget Release	8	Budget Appropriation and "vote on account" budget	Budget Management
CBMS	Fund Release	9	Release of Non Plan Fund from Finance Department to other Departments	Budget Management
CBMS	Fund Release	10	Release of Plan Fund from Finance Department to other Departments	Budget Management
CBMS	Fund Release	11	Release of LoC Fund (both plan and non plan) from Finance Department to LoC Issuing Authority of Public Works and Forest Departments	Budget Management
e-Bantan	Budget Distribution	12	Allotment of Approved Plan and non Plan Budget by the departments downwards	Budget Management
e-Bantan	Expenditure Initiation	13	Sanction of LoC Fund (both plan and non plan) from LoC Issuing Authority to LoC Implementing Authority of Public Works and Forest Departments	Expenditure Management
e-Bantan	Budget Estimation	14	Request for Re-appropriation and Augmentation of Funds by the Departments	Budget Management
e-Bantan	Expenditure Initiation	15	Expenditure Sanction for plan and non-plan schemes	Expenditure Management
e-Pradan	Beneficiary Management	16	Creation of Beneficiary Database for all Government Payments	Expenditure Management
CBMS	Budget Release	17	Re-appropriation and Augmentation of Funds by Finance Department based on request from Department	Budget Management
e-billing	Employee Bills	18	Pay Bill Preparation and Submission by the DDOs	Expenditure Management
e-billing	Non-Employee Bills	19	Non Pay Bill Preparation and Submission by the DDOs	Expenditure Management
e-Bantan	LoC Cheque Preparation	20	Preparation and issue of LoC Cheques by LoC Implementing Authority	Expenditure Management
e-Bantan	DDO Management	21	Creation of new Deposit Accounts/LF/PF Accounts	User Management

Module	Sub Module/Interfaces	Process Id	IFMS Business Processes	Functional Area
e-Bantan	Deposit Account Cheque Preparation	22	Preparation and issue of Cheques by LF/PF Account Operator	Expenditure Management
CTS	Bill Processing	23	Bill Processing at Treasury	Expenditure Management
CTS	LoC Information	24	Processing information on LoC Cheques and forwarding LoC Cheque information to Nodal Bank	Expenditure Management
CTS	Pension Management	25	Pension Processing	Expenditure Management
CTS	Pension Management	26	Transfer of Pension	Expenditure Management
CTS	Pension Management	27	Pension Commutation	Expenditure Management
CTS	Pension Management	28	Pension Grievance	Expenditure Management
CTS	Payment Processing	29	Issue of Payment advice to Nodal Bank by Treasury	Expenditure Management
CTS	Payment Processing	30	Processing of Payment e-scrolls received by Treasury	Expenditure Management
CTS	Beneficiary Interface	31	Payment Status Checking by Beneficiaries	External Request Management
CTS	Stamp Vendor Interface	32	Request for Issue of Stamps by Stamp Vendors	Treasury Receipts Management
CTS	Stamps Processing	33	Management of Sale of Stamps by Treasury	Treasury Receipts Management
GRIPS Integration	Receipts Processing	34	Processing of receipt e-scrolls received by Treasury from GRIPS	Treasury Receipts Management
CTS	Receipts Processing	35	Processing of receipt e-scrolls received by Treasury from Nodal Bank	Treasury Receipts Management
CTS	Treasury Accounts	36	Accounts Reconciliation between Treasury & AG	Accounts Management
CBMS	Fund Flow Management	37	Receipt of Grant and loan from GoI	Fund Flow Management

<b>Module</b>	<b>Sub Module/Interfaces</b>	<b>Process Id</b>	<b>IFMS Business Processes</b>	<b>Functional Area</b>
CBMS	Fund Flow Management	38	Repayment of loans received from GoI	Fund Flow Management
CBMS	Fund Flow Management	39	Receipt of EAP loan	Fund Flow Management
CBMS	Fund Flow Management	40	Repayment of EAP loan	Fund Flow Management
CBMS	Fund Flow Management	41	Receipt of loan from FI	Fund Flow Management
CBMS	Fund Flow Management	42	Repayment of loans received from FI	Fund Flow Management
CBMS	Fund Flow Management	43	Issue of Guarantees by State Government	Fund Flow Management
CBMS	Fund Flow Management	44	Receipt of Market Borrowings through Government Securities	Fund Flow Management
CBMS	Fund Flow Management	45	Repayment for Government Securities	Fund Flow Management
e-billing	Employee Bills	46	Loans and Advances issued by State Government to PSUs/Employees	Expenditure Management
CTS	Receipts Processing	47	Repayment of Loans and Advances issued by State Government	Treasury Receipts Management
CTS	Treasury Accounts	48	Compilation for Treasury Accounts	Accounts Management
WFACS		49	Compilation of Accounts for Works Executing Departments and Forest Department	Accounts Management
WFACS		50	Accounts Reconciliation between Works & Forest Departments and AG	Accounts Management
CBMS	Accounts Management	51	Compilation of AG's own Accounts	Accounts Management
CBMS	Accounts Management	52	Preparation of State Accounts for Treasury and Non Treasury Transactions	Accounts Management
CBMS	Scheme Management	53	Expenditure Monitoring for Plan Schemes	Scheme Management
HRMS			All employee related business process flows	Employee Management

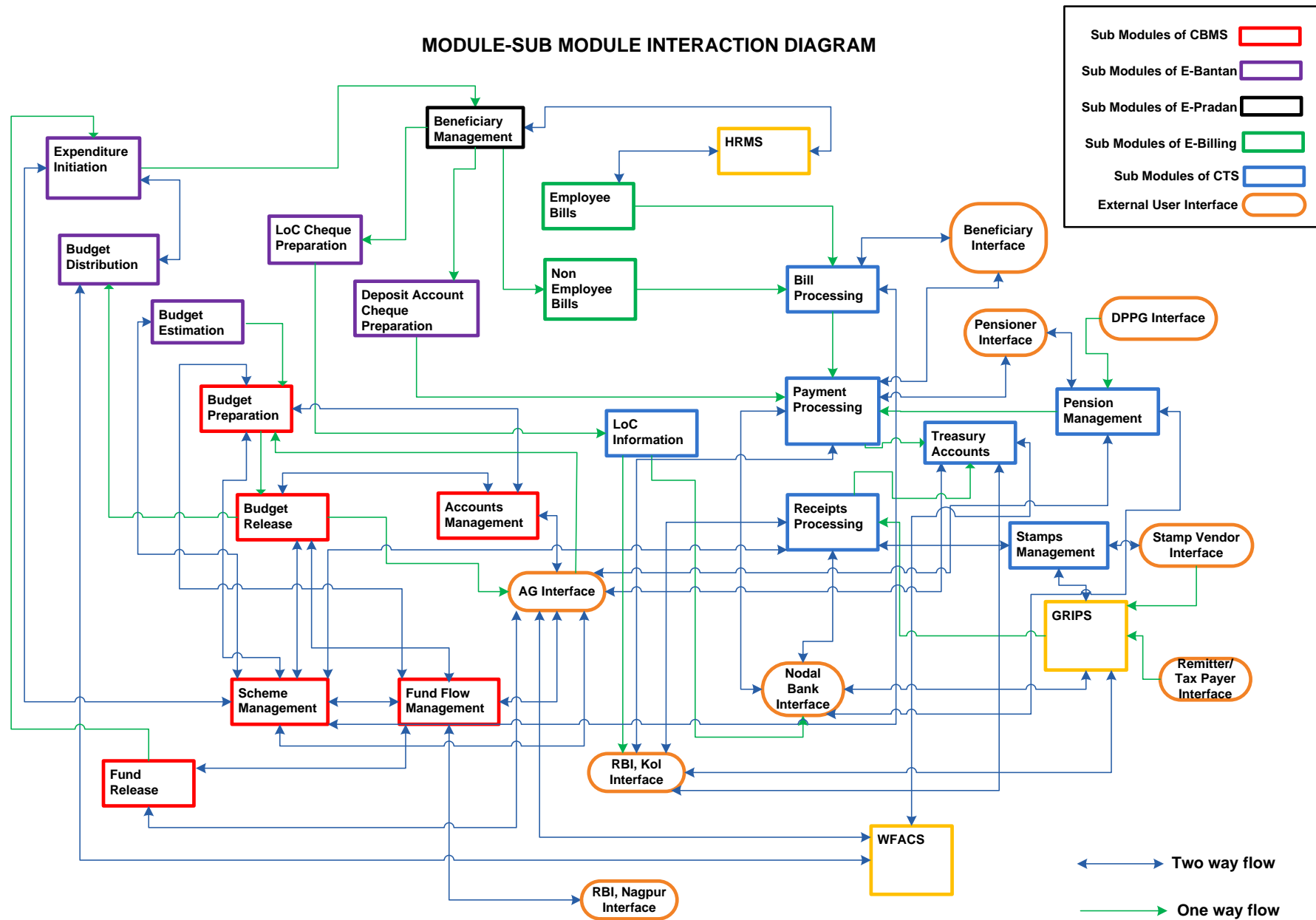
**Note:-**

The following **sub modules** of the CBMS module are being developed/shall be developed in house by the Finance Department, GoWB and are therefore excluded from the scope of work of the SI:-

- **Budget Preparation**
- **Budget Release**

However, the SI shall provide the necessary interface with the above sub modules

The interaction among the modules and the sub modules along with the external stakeholders have been indicated below:-



3.3 Module Description

3.3.1 Centralised Budget Monitoring System (CBMS)

SI No	Sub Module Names	Description
1	<b>Budget Preparation</b>	<b>This sub module acts a black box for the IFMS system and is therefore outside the scope of the SI.</b> This is used by the Finance Department to receive the budget estimates and revised estimates for plan and non plan budget from all the line departments and for finalizing the state budget to be passed by the legislature. This can also be accessed by the Accountant General, West Bengal through the AG Interface to provide budget estimates for pension, liabilities and loan recoveries for the state.
2	<b>Budget Release</b>	<b>This sub module acts a black box for the IFMS system and is therefore outside the scope of the SI.</b> This is used by the Finance Department to release the approved budget which is passed by the State Legislature to other administrative Departments. This sub module is also used for the re-appropriation of budget.
4	<b>Fund Release</b>	This sub module is used by the Finance Department to release plan and non plan funds received from the Gol as well as state share component of plan funds and the funds accrued from State’s own resources. However, the line departments need to initiate fund release request to the Finance Department for availing the funds.
5	<b>Fund Flow Management</b>	<p>This sub module is used by the Finance Department to get real time information on the following:-</p> <ul style="list-style-type: none"> <li>• Receipt of plan and non plan grants from Gol</li> <li>• Receipt of loans from Gol</li> <li>• Receipt of loans from the Financial Institution</li> <li>• Receipt of Market Borrowings</li> <li>• Repayment of Loans</li> <li>• Receipt of Daily Clearance Memo</li> </ul> <p>This sub module can be accessed by RBI, Nagpur through the RBI Interface to upload the daily clearance memo containing information on the daily payments and receipt transaction that it undertakes on behalf of the State.</p> <p>This sub module can be accessed by the Accountant General to fetch the clearance memo information from RBI, Nagpur and make necessary accounting adjustments as well as transfer entries as required.</p> <p>Moreover, the Finance Department along with AG can take decisions on loan repayment and interest payment to the State Creditors using this sub module. RBI, Nagpur can use this sub module to upload various debit/credit transaction information into the IFMS system</p>
6	<b>Scheme Management</b>	<p>This constitutes one of the most important sub modules in the entire IFMS architecture. All information related to a particular scheme is available from this sub module on a real time basis starting from the scheme creation stage to the final accounts compilation.</p> <p>The following information shall be available:-</p> <ul style="list-style-type: none"> <li>• Original Budget Allocation, re-appropriation and augmentation for all the</li> </ul>

		<p>detailed head/sub detailed head for each plan and non plan scheme</p> <ul style="list-style-type: none"> <li>• Central share and State share provisioned for each plan scheme</li> <li>• Expenditure sanctioned for each detailed head/sub detailed head for every scheme along with the sanction order information</li> <li>• DDO wise expenditure incurred for each detailed head/sub detailed head for every scheme for all the departments along with the utilisation certificates against the expenditure</li> <li>• Detailed information on fund utilisation for all the schemes where funds are received by agencies outside the state budget</li> </ul>
7	<b>Accounts Management</b>	<p>This sub module shall be used by the Accountant General, West Bengal to compile the accounts for the entire state covering both treasury and non treasury transactions.</p> <p>AG shall receive the compiled Treasury Accounts electronically from the Treasury. AG shall also receive the compiled Works and Forest Accounts from the concerned departments.</p> <p>AG shall then compile its own accounts by making accounting adjustments with RBI Nagpur (for interstate transactions) as well as PAO offices of the various line ministries of GoI (for centre-state transactions)</p> <p>The above three inputs shall be used by the AG for compilation of State Accounts. This information shall be available to the Finance Department on a real time basis.</p>

3.3.2 E-Bantan

SI No	Sub Module Names	Description
1	<b>DDO Management</b>	<p>This sub module shall be used by the Departments for creation of DDOs/PD Account Operators and shall be accessible to both the Finance Department and the AG for necessary approval. All the DDOs as well as the PD account Operator shall have unique codes.</p> <p>Once the unique codes are created, the line departments shall map the DDOs to the detailed head/sub detailed head level for every scheme so as to enable them prepare bills for those HoAs.</p> <p>Also, at each level of the department, the officers can map DDOs belonging to the immediately subordinate level under them.</p> <p>Thus DDOs are mapped with their respective controlling officers at one hand and the HoAs on the other.</p>
2	<b>Budget Estimation</b>	<p>This module shall be used by the line departments to prepare the budget estimates/revised estimates for both non plan and plan budget with a bottom up approach and the same shall be submitted to the Finance Department. The departments shall use the DDO mapping feature and seek budget estimates from the subordinate offices.</p>
3	<b>Budget Distribution</b>	<p>This sub module is used by the line departments to sub allot the approved budget provisions among the sub-offices as received from the Finance Department.</p> <p>At every level there shall be a provision for:-</p> <ul style="list-style-type: none"> <li>• self allotment in case there are DDOs at that level</li> <li>• sub allotment to the lower offices</li> </ul> <p>There shall also be a provision to compare the requested budget allocation (during</p>



		the estimation stage) against the actual allotment received during this stage This information shall be available upto the detailed head/sub detailed head for each scheme (both plan and non plan)
4	<b>Expenditure Initiation</b>	This sub module is used by the Department offices to request for sanction for the allotted budget funds from the higher offices. The higher authority shall sanction funds based on the Sanctioning power. If the requested amount is greater than the available allotment balance, the system automatically triggers the process for budget re-appropriation.
5	<b>Deposit Account Cheque Preparation</b>	This sub module is used by the PD Account Operators to prepare Cheques for withdrawal from the Deposit Accounts. The cheque information is generated from the system with detailed HoA information and the available balance in the account
6	<b>LoC Cheque Preparation</b>	This sub module is used by the LOC Account Operators to prepare Cheques for withdrawal from the LoC Fund. The cheque information is generated from the system with detailed HoA information and the same information is available to the Treasury System

### 3.3.3 E-Pradan

SI No	Sub Module Names	Description
1	<b>Beneficiary Management</b>	This sub module is used by the Departments to prepare the database of all the beneficiaries of the department i.e. contractors, employees, social sector scheme beneficiaries etc with details of their bank account. The bank account details are verified by the higher officers of the department. The beneficiary database shall be used for all government disbursements initiated by DDOs, PD Account Operators and LoC Account Operators

### 3.3.4 E-Billing

SI No	Sub Module Names	Description
1	<b>Employee Bills</b>	This sub module is used for the preparation and submission of all bills related to the employees and all relevant information is captured from the HRMS module.
2	<b>Non Employee Bills</b>	This sub module is used for the preparation and submission of all bills other than those related to the employees.

### 3.3.5 Human Resource Management System

Please refer section 15 for details.

3.3.6 Centralised Treasury System

Sl No	Sub Module Names	Description
1	<b>Bill Processing</b>	This sub module is used by the Treasury for processing all the employee and non employee bills
2	<b>Pension Management</b>	This sub module is used by the Treasury for performing all the activities related to pensioners starting from Pension Initiation to Pension Payment along with other services as requested by the Pensioners
3	<b>Payment Processing</b>	This sub module is used by the Treasury for initiating the payments for all the employee, non employee and pension bills including payment for deposit accounts This sub module can also be accessed by the Nodal Bank and RBI, Kolkata for furnishing the payment e-scrolls after conducting the payment transactions
4	<b>LoC Information</b>	This sub module is used by the Treasury to fetch LoC Cheque information on a real time basis. This information is further sent to the Nodal Bank by the Treasury
5	<b>Stamps Management</b>	This sub module is used by the Treasury for performing all the activities related to Stamp Vendors starting from Stamp Requisition to receipt of Payment for Stamp Sales along with other services as requested by the Stamp Vendors
6	<b>Receipts Processing</b>	This sub module is used by the treasury to process all the receipt e-scrolls received by the Nodal Bank and GRIPS system.
7	<b>Treasury Accounts</b>	This sub module is used by Treasury to compile the accounts for all the payment and receipt transactions. The Treasury Accounts are sent to AG on a monthly basis for compilation of state accounts. This sub module can also be accessed by RBI, Kolkata and AG through interfaces

3.3.7 Government Receipts Information System (GRIPS)

This module is used to record receipt information from the remitters/Tax payers.

- Tax and Non Tax receipts
- Receipt of refundable deposits
- Receipt of loan repayment and interest from the debtors of the state
- Receipt of Guarantee Fee

The nodal banks have access to the “Receipts Processing” sub module of the CTS module to upload the receipt e-scroll information into IFMS which is then accessed by the Treasury

3.3.8 Works and Forest Accounts Computerisation System (WFACS)





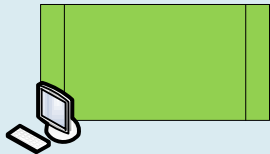


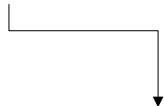

This module shall be used by the Works Executing and Forest Departments to prepare detailed sub divisional and divisional accounts for all their receipt and payment transaction.

This module shall have access to the “Treasury Accounts” sub module of the CTS module to extract the scheme wise accounts information pertaining to the transactions with the LoC Fund.

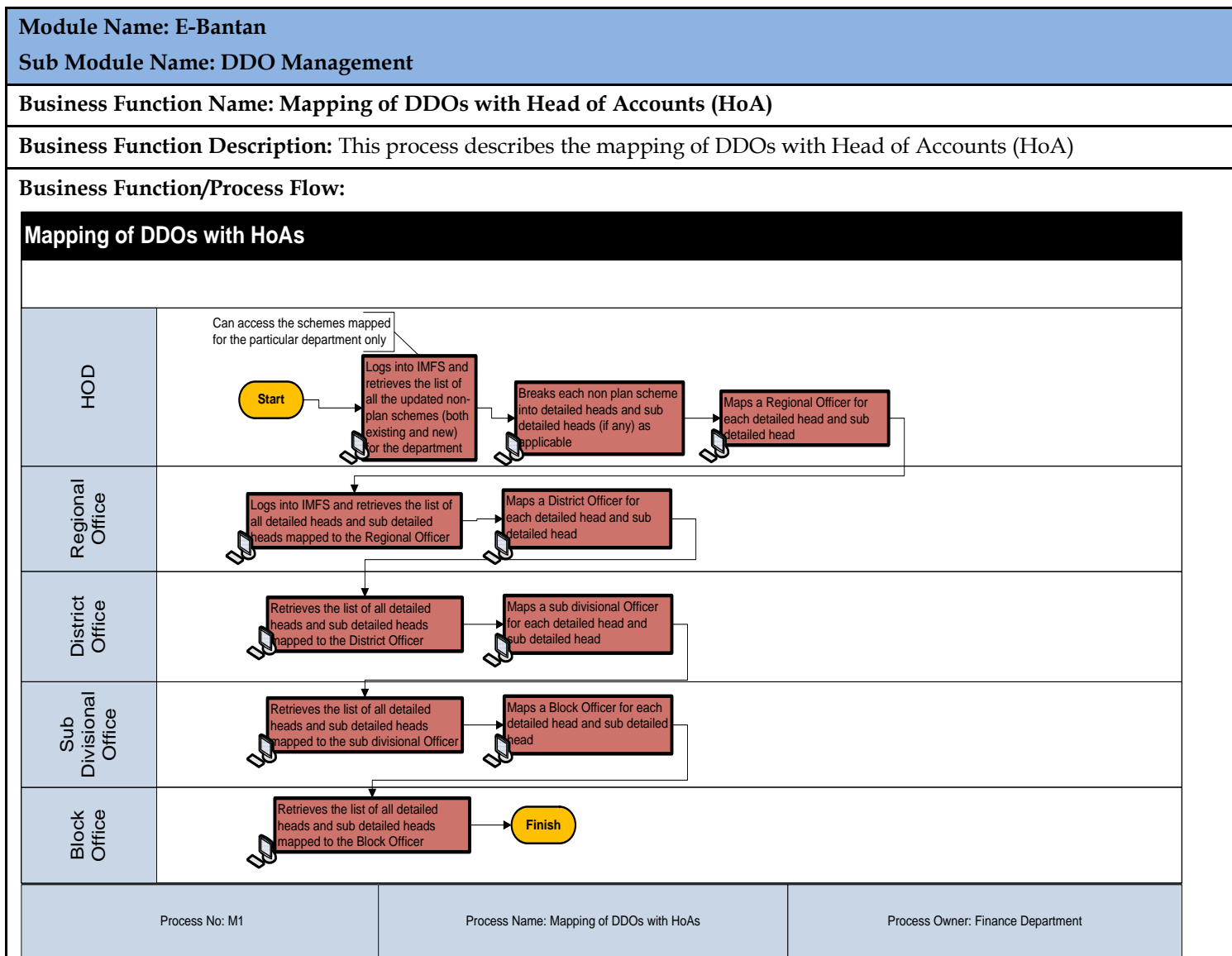
The detailed compiled accounts shall be accessible to the AG through the AG interface for preparing the State Accounts

3.4 Business Objects and BPR Identification

The business process flows as indicated in the following sections differentiate between the steps in the IFMS application and those happening outside the IFMS application (through a computer icon). Proposed BPR's are also highlighted in red color in the process flow itself. The process objects are shown in the below table.

Objects	Description
	<p><b>Start of Process</b></p>
	<p><b>End of Process</b></p>
	<p><b>Activity within IFMS</b></p>
	<p><b>Activity outside IFMS</b></p>
	<p><b>Predefined Process</b></p>
	<p><b>Decision Box</b></p>
	<p><b>Business Process Re engineering</b></p>
	<p><b>Flow Line (Arrow, Connector)</b></p>
	<p><b>Comments Box</b></p>

## 4 Mapping of DDOs with HOA



### Sequential Flow

Process Actor	Process Description
HoD	<u>Logs into IFMS and retrieves the list of all the updated non-plan schemes (both existing and new) for the department</u>
HoD	<u>Breaks each non plan scheme into detailed heads and sub detailed heads (if any) as applicable</u>
HoD	<u>Maps a Regional Officer for each detailed head and sub detailed head</u>
RO	<u>Logs into IMFS and retrieves the list of all detailed heads and sub detailed heads mapped to him</u>
RO	<u>Maps a District Officer for each detailed head and sub detailed head</u>

<b>Module Name: E-Bantan</b>	
<b>Sub Module Name: DDO Management</b>	
<b>DO</b>	<u>Retrieves the list of all detailed heads and sub detailed heads mapped to him</u>
<b>DO</b>	<u>Maps a sub divisional Officer for each detailed head and sub detailed head</u>
<b>SDO</b>	<u>Retrieves the list of all detailed heads and sub detailed heads mapped to him</u>
<b>SDO</b>	<u>Maps a Block Officer for each detailed head and sub detailed head</u>
<b>BO</b>	<u>Retrieves the list of all detailed heads and sub detailed heads mapped to the Block Officer</u>
<b>Business Process Attributes/Data Elements (input data, output data):</b>	
<ol style="list-style-type: none"> <li>DDO code</li> <li>Department Code</li> <li>Office Code</li> <li>HoA upto the detailed head/sub detailed head</li> </ol>	
<b>Functional Requirements for the process:</b>	
<ol style="list-style-type: none"> <li>The system should have provision for mapping of officers along the following hierarchy within each department:-             <ol style="list-style-type: none"> <li>Directorate-&gt;Regional Offices-&gt;District Offices-&gt;Sub Divisional Offices-&gt;Block Offices</li> </ol> </li> <li>The officers in every level shall be mapped with detailed head/sub detailed head level</li> <li>There should be provision for many to many relationship between officers and HoAs</li> <li>There should be provision for addition/deletion of mapped officers</li> </ol>	
<b>Validation Requirements for the process:</b>	
<ol style="list-style-type: none"> <li>Mapping of officers should be possible only from a higher level to the lower level</li> </ol>	
<b>Interfaces with Other Modules/Sub Modules/External Stakeholders:</b>	
<ol style="list-style-type: none"> <li>CBMS-Scheme Management</li> </ol>	
<b>MIS Requirements for the process:</b>	
<ol style="list-style-type: none"> <li>List of officers mapped to HoAs</li> <li>List of DDOs mapped to the Controlling Officers</li> </ol>	

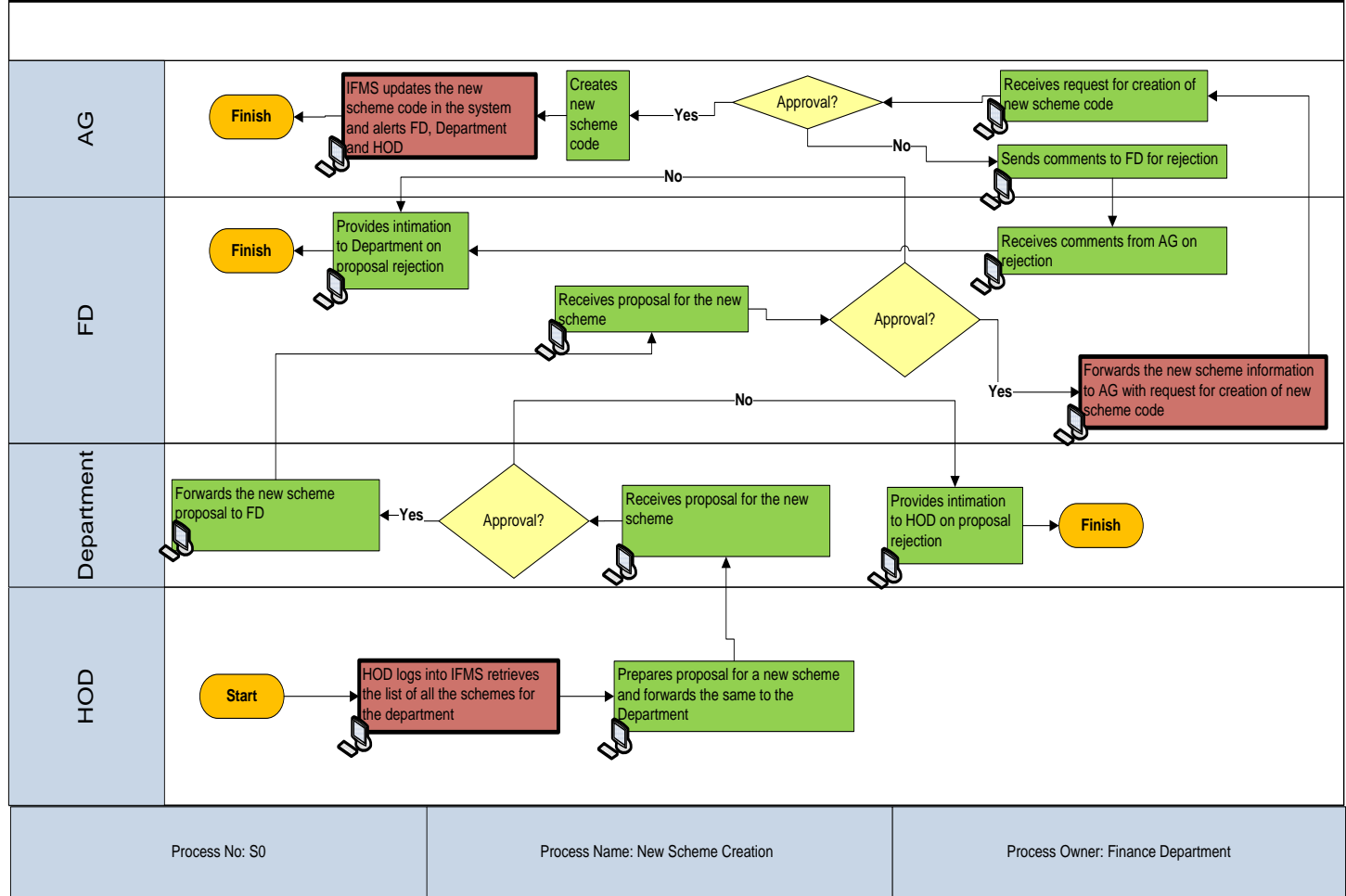
## 5 Scheme Code Creation

<b>Module Name: CBMS</b>	
<b>Sub Module Name: Scheme Management</b>	
<b>Business Function Name :</b> Creation of Scheme Code	
<b>Business Function Description:</b> This process describes the creation of a new scheme code	
<b>Business Function/Process Flow:</b>	

Module Name: CBMS

Sub Module Name: Scheme Management

**New Scheme Creation**



**Sequential Flow**

Process Actor	Process Description
HoD	<u>HOD logs into IFMS retrieves the list of all the schemes for the department</u>
HoD	Prepares proposal for a new scheme and forwards the same to the Department
Department	Receives proposal for the new scheme
Department	Forwards the new scheme proposal to FD
FD	Receives proposal for the new scheme
FD	<u>Forwards the new scheme information to AG with request for creation of new scheme code</u>
AG	Receives request for creation of new scheme code
AG	Creates new scheme code
System	<u>IFMS updates the new scheme code in the system and alerts FD, Department and HOD</u>

Business Process Attributes/Data Elements (input data, output data):

**Module Name: CBMS**

**Sub Module Name: Scheme Management**

1. Department Code
2. Scheme Type (Plan, Non Plan)
3. Funding Pattern
4. Information on detailed project report
5. Information on physical and payment milestones in percentages

**Functional Requirements for the process:**

1. The system should capture all the scheme related information in the system
2. There should be a provision for AG to approve new schemes and provide unique scheme codes
3. There should be a provision the migrate to 49 digit scheme code as per GoI guidelines

**Validation Requirements for the process:**

1. The scheme code creation should only start once the scheme is approved by the State Government/GoI as the case may be
2. The scheme code creation request should be initiated by the HoD

**Interfaces with Other Modules/Sub Modules/External Stakeholders:**

1. **E-Bantan**-DDO Management
2. **CTS**- Bill Processing

**MIS Requirements for the process:**

1. List of new schemes department wise

## 6 Budget Management

### 6.1 Preparation of Non-Plan Budget Estimates/Revised Estimates by the administrative departments

Module Name: E-Bantan

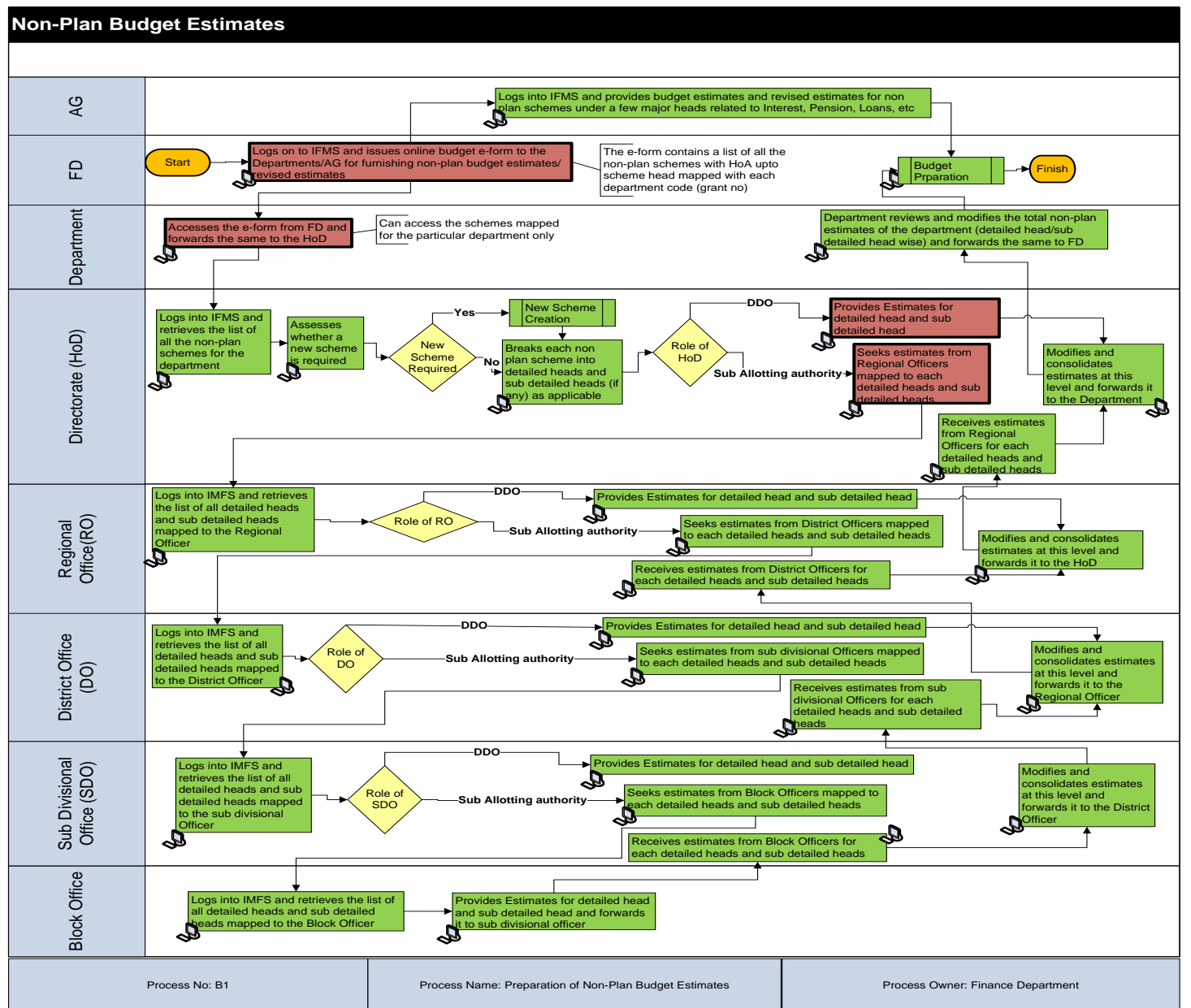
Sub Module Name: Budget Estimation

**Business Function Name :** Preparation of Non-Plan Budget Estimates/Revised Estimates by the administrative departments

**Business Function Description :**

The Preparation of Non-Plan Budget Estimates is initiated by the Finance Department which instructs all the Departments to prepare the non-plan budget estimates for their respective departments.

**Business Function/Process Flow:**





Module Name: E-Bantan

Sub Module Name: Budget Estimation

Sequential Flow

Process Actor	Process Description
FD	<u>Logs on to IFMS and issues online budget e-form to the Departments/AG for furnishing non-plan budget estimates/revised estimates</u>
Department	<u>Accesses the e-form from FD and forwards the same to the HOD</u>
HoD	Logs into IFMS and retrieves the list of all the non-plan schemes for the department
HoD	Breaks each non plan scheme into detailed heads and sub detailed heads (if any) as applicable
HoD	<u>Provides Estimates for detailed head and sub detailed head for which it acts as the DDO</u>
HoD	<u>Seeks estimates from Regional Officers mapped to each detailed heads and sub detailed heads</u>
RO	Logs into IMFS and retrieves the list of all detailed heads and sub detailed heads mapped to the him
RO	Provides Estimates for detailed head and sub detailed head for which it acts as the DDO
RO	Seeks estimates from District Officers mapped to each detailed heads and sub detailed heads
DO	Logs into IMFS and retrieves the list of all detailed heads and sub detailed heads mapped to the him
DO	Provides Estimates for detailed head and sub detailed head for which it acts as the DDO
DO	Seeks estimates from sub Divisional Officers mapped to each detailed heads and sub detailed heads
SDO	Logs into IMFS and retrieves the list of all detailed heads and sub detailed heads mapped to the him
SDO	Provides Estimates for detailed head and sub detailed head for which it acts as the DDO
SDO	Seeks estimates from Block Officers mapped to each detailed heads and sub detailed heads
BO	Logs into IMFS and retrieves the list of all detailed heads and sub detailed heads mapped to the him
BO	Provides Estimates for detailed head and sub detailed head and forwards it to sub divisional officer
SDO	Receives estimates from Block Officers for each detailed heads and sub detailed heads
SDO	Modifies and consolidates estimates at this level and forwards it to the District Officer
DO	Receives estimates from sub Divisional Officers for each detailed heads and sub detailed heads
DO	Modifies and consolidates estimates at this level and forwards it to the Regional Officer

<b>Module Name: E-Bantan</b>	
<b>Sub Module Name: Budget Estimation</b>	
<b>RO</b>	Receives estimates from District Officers for each detailed heads and sub detailed heads
<b>RO</b>	Modifies and consolidates estimates at this level and forwards it to the HoD
<b>HoD</b>	Receives estimates from Regional Officers for each detailed heads and sub detailed heads
<b>HoD</b>	Modifies and consolidates estimates at this level and forwards it to the Department
<b>Department</b>	Department reviews and modifies the total non-plan estimates of the department (detailed head/sub detailed head wise) and forwards the same to FD
<b>FD</b>	FD consolidates the non-plan budget estimates received from all the Departments and AG and prepares the final budget through the <b>Budget Preparation</b> sub module
<b>Business Process Attributes/Data Elements (input data, output data)</b>	
<ol style="list-style-type: none"> <li>1. An online form for providing non plan budget estimates data upto the object level Head of Accounts</li> <li>2. Budget estimates data upto the object level Head of Accounts for each non-plan scheme</li> </ol>	
<b>Functional Requirements for the Process</b>	
<ol style="list-style-type: none"> <li>1. System shall generate auto alerts to FD (Budget Section) for uploading of RE/BE Circular &amp; Guidelines at the pre-defined time-period.</li> <li>2. The system should have capability to submit estimates, online, using prescribed formats</li> <li>3. The Non-Plan Budget Estimates should be captured for the following scheme types :-             <ol style="list-style-type: none"> <li>a. Non-Plan (NP)</li> <li>b. Non-Plan (Developmental) (ND)</li> <li>c. Centrally Sponsored (Committed) -CC</li> <li>d. Central Sector (Committed) -CM</li> <li>e. Centrally Sponsored (New Schemes-Committed) -CT</li> <li>f. Central Sector (New Schemes-Committed) -CO</li> <li>g. State Plan (Ninth Plan - Committed)-SN</li> <li>h. State Plan ( Tenth Plan - Committed)-ST</li> </ol> </li> <li>4. Officers at each level should be able to view all the Major Heads of Accounts (upto detailed head/sub detailed head) assigned to them by the immediate higher authority under whom they are mapped</li> <li>5. Officers at each level should be able to request for being mapped to a new HoA to the immediate higher authority</li> <li>6. The system should have capability to analyze trends from previous budgets and the utilization patterns for providing a decision support system which should be capable of forecasting till next budget session.</li> <li>7. Capability to capture salary requirements from employee database/system</li> <li>8. Capability to interface with pensioners database/system for budget estimates related to Pension</li> <li>9. Capability to calculate vacant posts and their salary requirements</li> <li>10. The system should have capability for reviewing authority to review and track revisions to draft Non plan budget for approval, rejection, suggestions and comments, changes etc</li> <li>11. System shall generate auto alerts to FD (Budget Section) for uploading of RE/BE Circular &amp; Guidelines at the pre-defined time-period.</li> <li>12. System shall allow the Departments to provide budget estimates for the complete year bifurcated into half-yearly, quarterly/ monthly estimates</li> </ol>	

**Module Name: E-Bantan**

**Sub Module Name: Budget Estimation**

13. System shall auto-update the online budget form with the already available requisite data, for example – Actual expenditure for the last two years, etc.
14. System shall provide real time decision support tools including budgeted versus actual comparison, deviation analysis, etc.
15. System provides the ability to lock out budget changes after specified date which can be unlocked only by the competent authority.
16. System shall generate alerts on non-submission of the budget by the concerned authority after a specified date, as required
17. System shall have the auto escalation matrix to send e-mail alert to the higher authorities in case budget estimates are not submitted timely by the concerned official.
18. System shall allow workflow based review and approval of budget estimates
19. System shall provide a drop down menu/ drill down facility to select the different levels and view details of the proposed budget for the requisite level.
20. System shall allow auto-consolidation of budget submitted by the concerned authority under appropriate heads at different levels as per the approval matrix.
21. System shall allow the authorized user across all levels to submit the budget to the next level of authority as per the approval matrix.
22. System shall have facilities for online review and approval as per defined workflow

**Validation Requirements for the Process**

1. The budget estimating authorities should comply with the rules prescribed in appendix 3.03A of chapter 3 of WB Financial Rules 2008
2. The object head level inputs for the following non plan scheme types only should be allowed:-
  - a. Non-Plan (NP)
  - b. Non-Plan (Developmental) (ND)
  - c. Centrally Sponsored (Committed) -CC
  - d. Central Sector (Committed) -CM
  - e. Centrally Sponsored (New Schemes-Committed) -CT
  - f. Central Sector (New Schemes-Committed) -CO
  - g. State Plan (Ninth Plan - Committed)-SN
  - h. State Plan ( Tenth Plan - Committed)-ST
3. There should be a mechanism for iterations between any two successive hierarchical levels within the department

**Interfaces with Other Modules/Sub Modules/External Stakeholders:**

1. CBMS-Budget Preparation
2. CBMS-Scheme Management
3. AG Interface

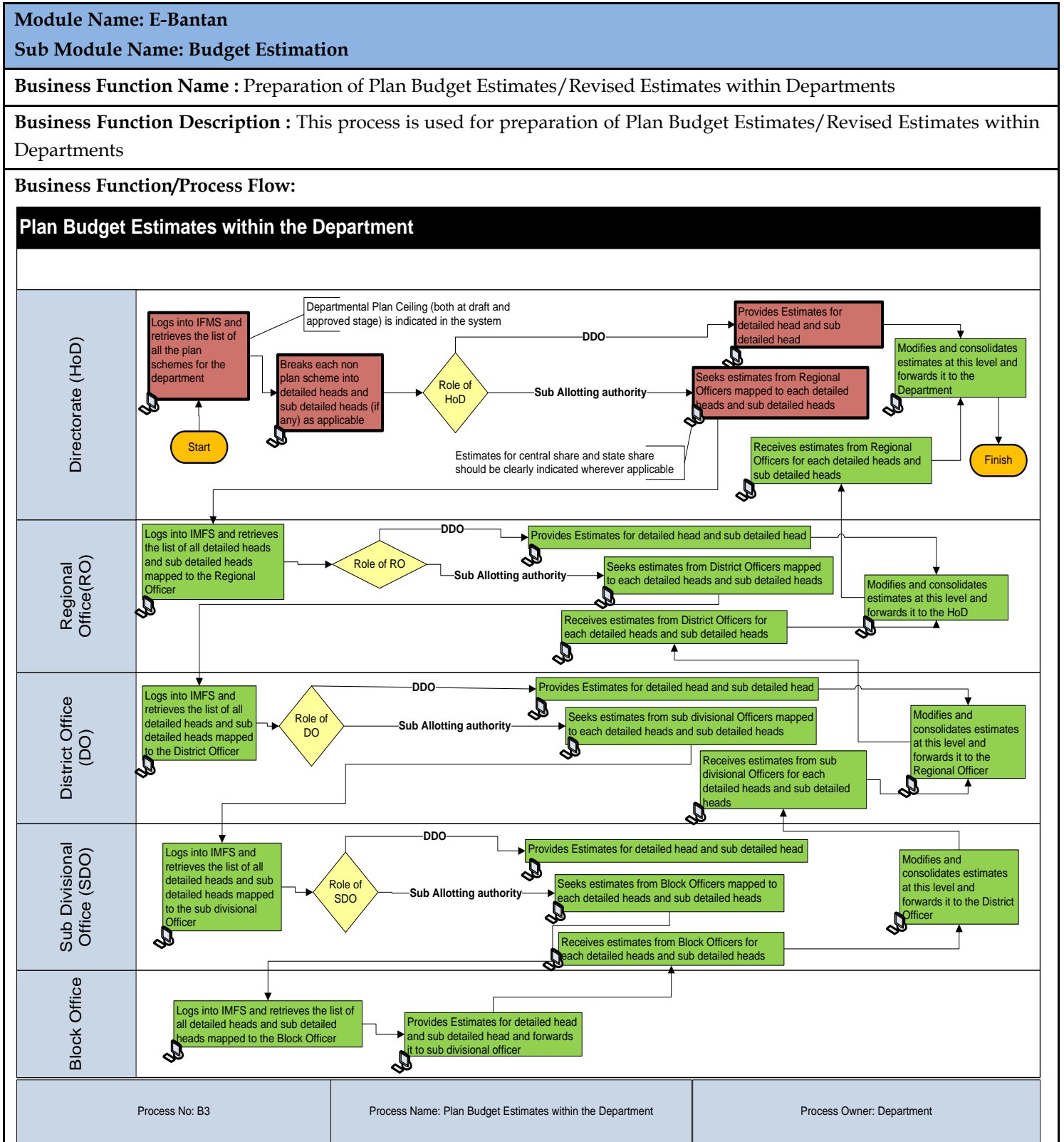
**MIS Requirements for the Process:**

1. Forecasting of budgetary requirements HOA-wise / DDO-wise
2. Budget estimates, supplementary estimates, revised estimates and final estimate

## 6.2 Resource Planning for Annual Plan

This process shall be covered under **Budget Preparation** sub module and is therefore outside the scope of the SI. Necessary information required for integration purposes shall be shared with the SI during the project.

6.3 Preparation of Plan Budget Estimates/Revised Estimates within Departments



**Module Name: E-Bantan**

**Sub Module Name: Budget Estimation**

**Sequential Flow**

Process Actor	Process Description
HoD	<u>Logs into IFMS and retrieves the list of all the plan schemes for the department</u>
HoD	<u>Breaks each plan scheme into detailed heads and sub detailed heads (if any) as applicable</u>
HoD	<u>Provides Estimates for detailed head and sub detailed head for which it acts as the DDO</u>
HoD	<u>Seeks estimates from Regional Officers mapped to each detailed heads and sub detailed heads</u>
RO	Logs into IMFS and retrieves the list of all detailed heads and sub detailed heads mapped to the him

<b>Module Name: E-Bantan</b>	
<b>Sub Module Name: Budget Estimation</b>	
<b>RO</b>	Provides Estimates for detailed head and sub detailed head for which it acts as the DDO
<b>RO</b>	Seeks estimates from District Officers mapped to each detailed heads and sub detailed heads
<b>DO</b>	Logs into IMFS and retrieves the list of all detailed heads and sub detailed heads mapped to the him
<b>DO</b>	Provides Estimates for detailed head and sub detailed head for which it acts as the DDO
<b>DO</b>	Seeks estimates from sub Divisional Officers mapped to each detailed heads and sub detailed heads
<b>SDO</b>	Logs into IMFS and retrieves the list of all detailed heads and sub detailed heads mapped to the him
<b>SDO</b>	Provides Estimates for detailed head and sub detailed head for which it acts as the DDO
<b>SDO</b>	Seeks estimates from Block Officers mapped to each detailed heads and sub detailed heads
<b>BO</b>	Logs into IMFS and retrieves the list of all detailed heads and sub detailed heads mapped to the him
<b>BO</b>	Provides Estimates for detailed head and sub detailed head and forwards it to sub divisional officer
<b>SDO</b>	Receives estimates from Block Officers for each detailed heads and sub detailed heads
<b>SDO</b>	Modifies and consolidates estimates at this level and forwards it to the District Officer
<b>DO</b>	Receives estimates from sub Divisional Officers for each detailed heads and sub detailed heads
<b>DO</b>	Modifies and consolidates estimates at this level and forwards it to the Regional Officer
<b>RO</b>	Receives estimates from District Officers for each detailed heads and sub detailed heads
<b>RO</b>	Modifies and consolidates estimates at this level and forwards it to the HoD
<b>HoD</b>	Receives estimates from Regional Officers for each detailed heads and sub detailed heads
<b>HoD</b>	Modifies and consolidates plan budget estimates at this level and forwards it to the Department
<b>Business Process Attributes/Data Elements (input data, output data)</b>	
<ol style="list-style-type: none"> <li>1. An online form for providing plan budget estimates data upto the object level Head of Accounts</li> <li>2. Budget estimates data upto the object level Head of Accounts for each plan scheme</li> </ol>	
<b>Functional Requirements for the process:</b>	
<ol style="list-style-type: none"> <li>1. The Plan Budget Estimates should be categorized as:-                     <ol style="list-style-type: none"> <li>a. State Plan (Annual Plan &amp; Eleventh/Twelfth Plan) -SP</li> <li>b. State Plan (Supplement Plan) -SS</li> <li>c. Centrally Sponsored (New Schemes) -CS</li> </ol> </li> </ol>	

**Module Name: E-Bantan**

**Sub Module Name: Budget Estimation**

- d. Central Sector (New Schemes) –CN
2. The system should have capabilities to individual departments / functions to submit their budgeting requirements online to the finance department.
3. The system should have capability to analyze trends from previous budgets and the utilization patterns for providing a decision support system which should be capable of forecasting till next budget session.
4. Capabilities to activate HOA & de-activate HOA during the budget preparation stage
5. The system should have capability for reviewing authority to review and track revisions to draft Plan budget for approval, rejection, suggestions and comments, changes etc
6. System shall send an e-mail alert to all the relevant stakeholders for initiation of budget activity in the system, with a link to Budget circular/ guidelines
7. System shall provide the facility to allow multi-level appropriation structure in-line with budgeting requirements.
8. System shall facilitate capturing of account head-wise, department-wise, project/ scheme-wise (including under Public Private Partnership/ Externally Aided Project mode) capturing of the budget estimates and its linkages with source/ nature of funding.
9. System shall facilitate Plan linked budgeting- wherein system provide unique id to each Scheme and create Scheme profile. Based on proposed expenditure of the Scheme, System shall provide head-wise budget requirement during the year.
10. System shall facilitate estimating plan budget into the following categories:
  - a. State Plan
    - i. State Share
    - ii. GoI Share, if any
  - b. Central Plan
    - i. GoI Share
    - ii. State Share, if any
11. System shall allow the Departments to provide budget estimates for the complete year bifurcated into half-yearly, quarterly/ monthly estimates
12. System shall auto-update the online budget form with the already available requisite data, for example – Actual expenditure for the last two years, etc.
13. System shall allow relevant users to review the status of schemes/ projects to ascertain the following:
  - a. List and details of the rollover projects.
  - b. Priority and the outcome of the projects.
  - c. Check the status of the approved new and rollover (long/short term) projects under implementation.
  - d. Consider the extent to which the activities/ of a plan/Programme under implementation have been completed so far and are planned/ likely to be completed in remaining months of the FY.
  - e. Provide the detail of expenditure incurred till date and the milestones achieved corresponding to the expenditure.
  - f. Allow compilation of cost for each activity head wise which are expected to be incurred in the remaining months of current financial year as well as next financial year.
  - g. Allow relevant users to review financial and physical progress (activities & milestones) of the projects.
14. System shall provide real time decision support tools including budgeted versus actual comparison, deviation analysis, etc.
15. System provides the ability to lock out budget changes after specified date which can be unlocked only by the competent authority.
16. System shall generate alerts on non-submission of the budget by the concerned authority after a specified date, as



**Module Name: E-Bantan**

**Sub Module Name: Budget Estimation**

required

17. System shall have the auto escalation matrix to send e-mail alert to the higher authorities in case budget estimates are not submitted timely by the concerned official.
18. System shall allow workflow based review and approval of budget estimates
19. System shall provide a drop down menu/ drill down facility to select the different levels and view details of the proposed budget for the requisite level.
20. System shall allow auto-consolidation of budget submitted by the concerned authority under appropriate heads at different levels as per the approval matrix.
21. System shall allow the authorized user across all levels to submit the budget to the next level of authority as per the approval matrix.
22. System shall have facilities for Online review and approval as per defined workflow
23. System shall have the facility to differentiate State and Central Scheme by using different set of codes.
24. System shall allow the concerned authority of the department to submit detailed plan estimates to the Development and Planning Department

**Validation Requirements for the process**

1. The Finance Department should finalise the draft Resource Planning for Annual Plan
2. The Plan Budget Estimates should be categorized as:-
  - a. State Plan (Annual Plan & Eleventh/Twelfth Plan) -SP
  - b. State Plan (Supplement Plan) -SS
  - c. Centrally Sponsored (New Schemes) -CS
  - d. Central Sector (New Schemes) -CN
3. There should be a mechanism for iterations between any two successive hierarchical levels within the department

**Interfaces with Other Modules/Sub Modules/External Stakeholders:**

1. CBMS-Budget Preparation

**MIS Requirements for the process:**

1. Forecasting of budgetary requirements HOA-wise / DDO-wise
2. Budget estimates, supplementary estimates, revised estimates for plan schemes with fund share ratio (between state and GoI)

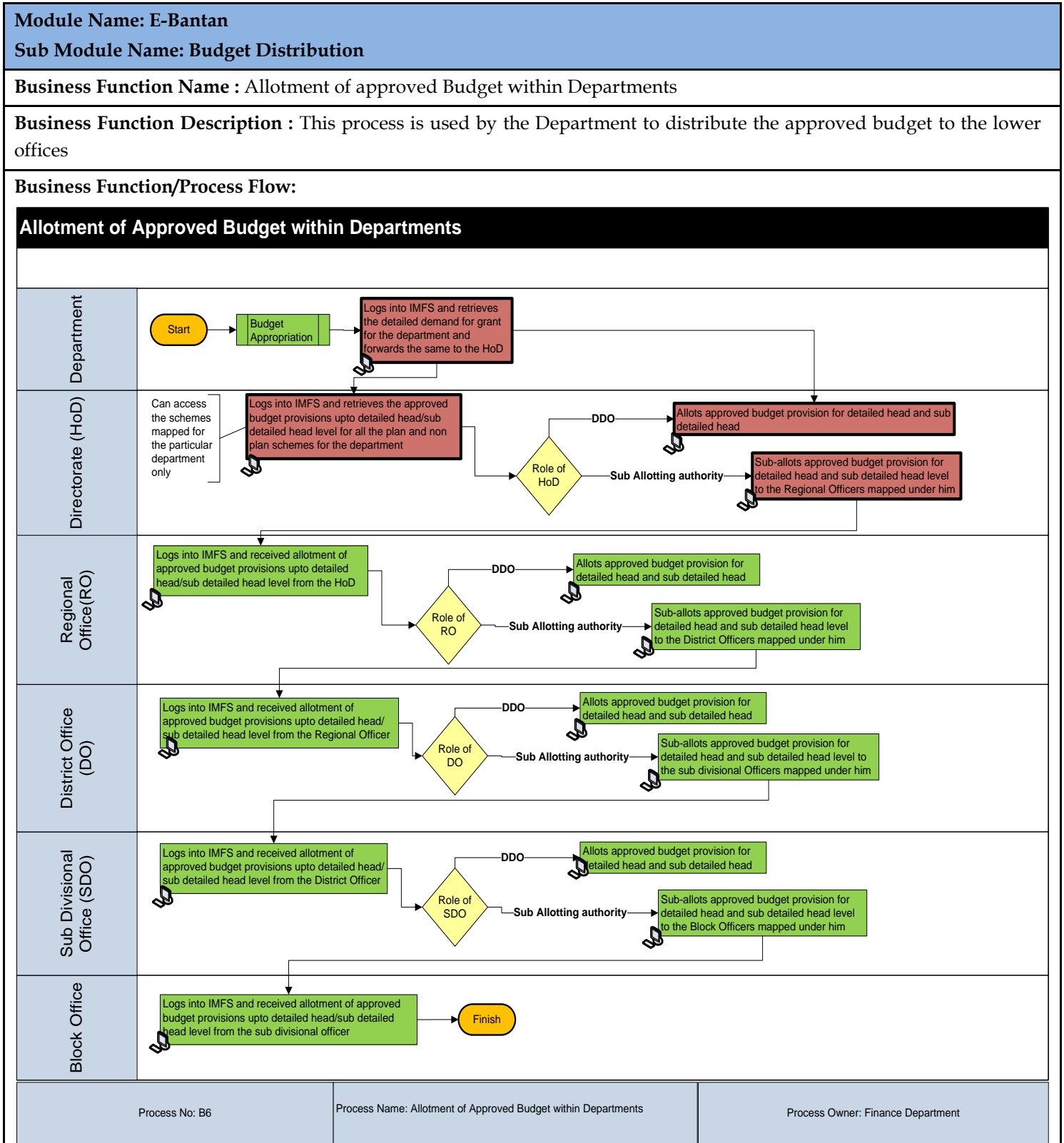
#### 6.4 Finalisation of Plan Budget by the Finance Department

This process shall be covered under **Budget Preparation** sub module and is therefore outside the scope of the SI. Necessary information required for integration purposes shall be shared with the SI during the project.

## 6.5 Budget Appropriation

This process shall be covered under **Budget Release** sub module and is therefore outside the scope of the SI. Necessary information required for integration purposes shall be shared with the SI during the project.

6.6 Allotment of approved Budget within Departments



Module Name: E-Bantan	
Sub Module Name: Budget Distribution	
<b>Sequential Flow</b>	
Process Actor	Process Description
Department	<u>Logs into IMFS and retrieves the detailed demand for grant for the department and forwards the same to the HoD</u>
HoD	<u>Logs into IMFS and retrieves the approved budget provisions upto detailed head/sub detailed head level for all the plan and non plan schemes for the department</u>
HoD	<u>Allots approved budget provision for detailed head and sub detailed head</u>
HoD	<u>Sub-allots approved budget provision for detailed head and sub detailed head level to the Regional Officers mapped under him</u>
RO	Logs into IMFS and received allotment of approved budget provisions upto detailed head/sub detailed head level from the HoD
RO	Allots approved budget provision for detailed head and sub detailed head
RO	Sub-allots approved budget provision for detailed head and sub detailed head level to the District Officers mapped under him
DO	Logs into IMFS and received allotment of approved budget provisions upto detailed head/sub detailed head level from the Regional Officer
DO	Allots approved budget provision for detailed head and sub detailed head
DO	Sub-allots approved budget provision for detailed head and sub detailed head level to the sub divisional Officers mapped under him
SDO	Logs into IMFS and received allotment of approved budget provisions upto detailed head/sub detailed head level from the District Officer
SDO	Allots approved budget provision for detailed head and sub detailed head
SDO	Sub-allots approved budget provision for detailed head and sub detailed head level to the Block Officers mapped under him
BO	Logs into IMFS and received allotment of approved budget provisions upto detailed head/sub detailed head level from the sub divisional officer
<b>Business Process Attributes/Data Elements (input data, output data)</b>	
<ol style="list-style-type: none"> <li>1. Approved Budget data in the form of DDG</li> <li>2. Non-Plan Budget Allocation upto the object level HoA for each DDO</li> </ol>	
<b>Functional Requirements for the process:</b>	
<ol style="list-style-type: none"> <li>1. System shall allow the HOD to distribute the budget on monthly, half-yearly or quarterly basis as released by finance department</li> <li>2. At each level, there should be a provision for self allotment and sub allotment based on the role</li> </ol>	
<b>Validation Requirements for the process</b>	
<ol style="list-style-type: none"> <li>1. The approved budget data should be successfully transferred from the budget preparation system to IFMS by the Finance Department</li> </ol>	

**Module Name: E-Bantan**

**Sub Module Name: Budget Distribution**

2. Provisions under rules 3.027,3.028 & 3.029 of chapter 3 of the draft financial rules 2008 should be adhered to

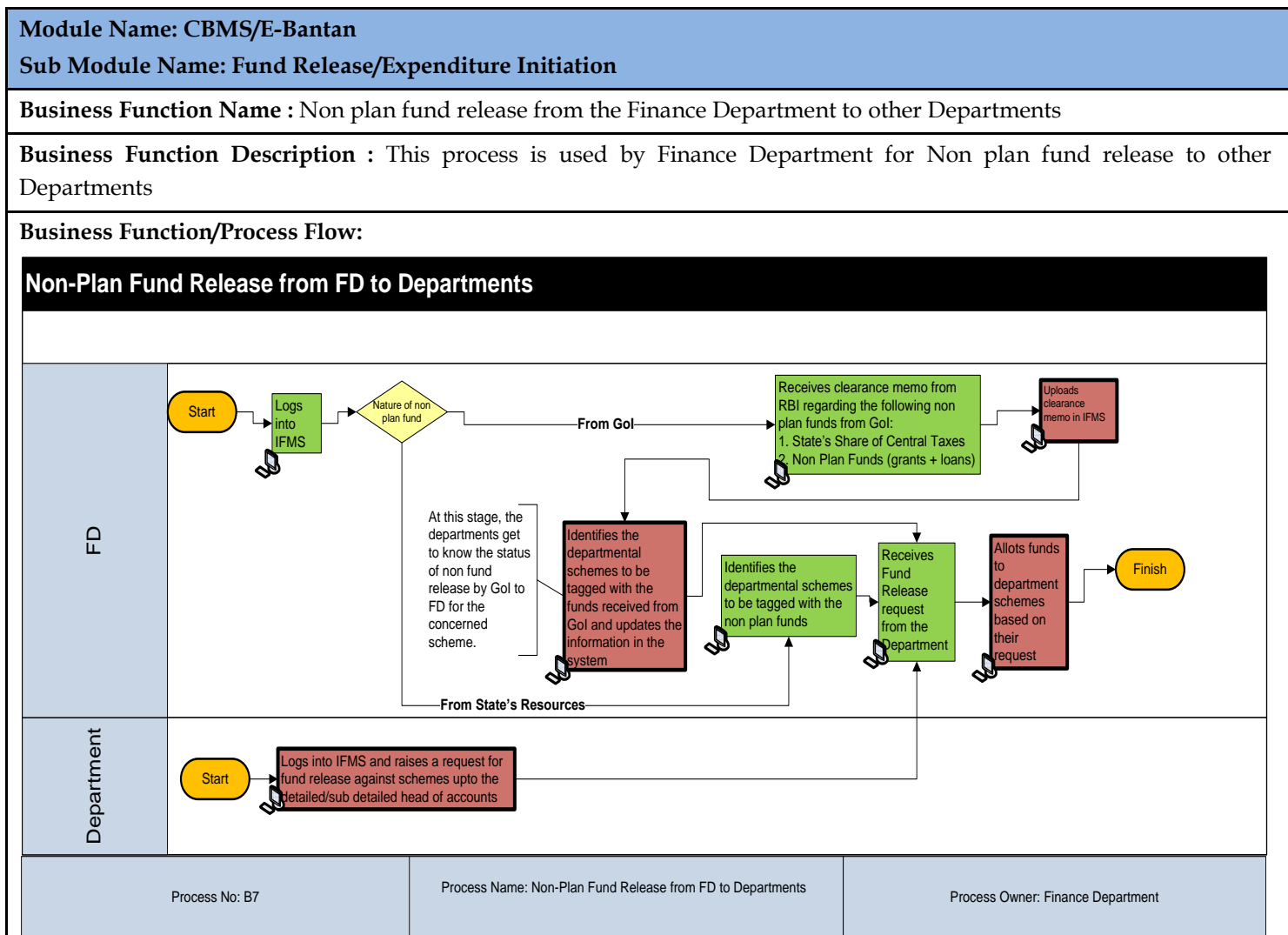
**Interfaces with Other Modules/Sub Modules/External Stakeholders:**

1. CBMS-Budget Release

**MIS Requirements for the process:**

1. Non Plan/Plan Budget allocated department / DDO-wise

6.7 Non plan fund release from the Finance Department to other Departments



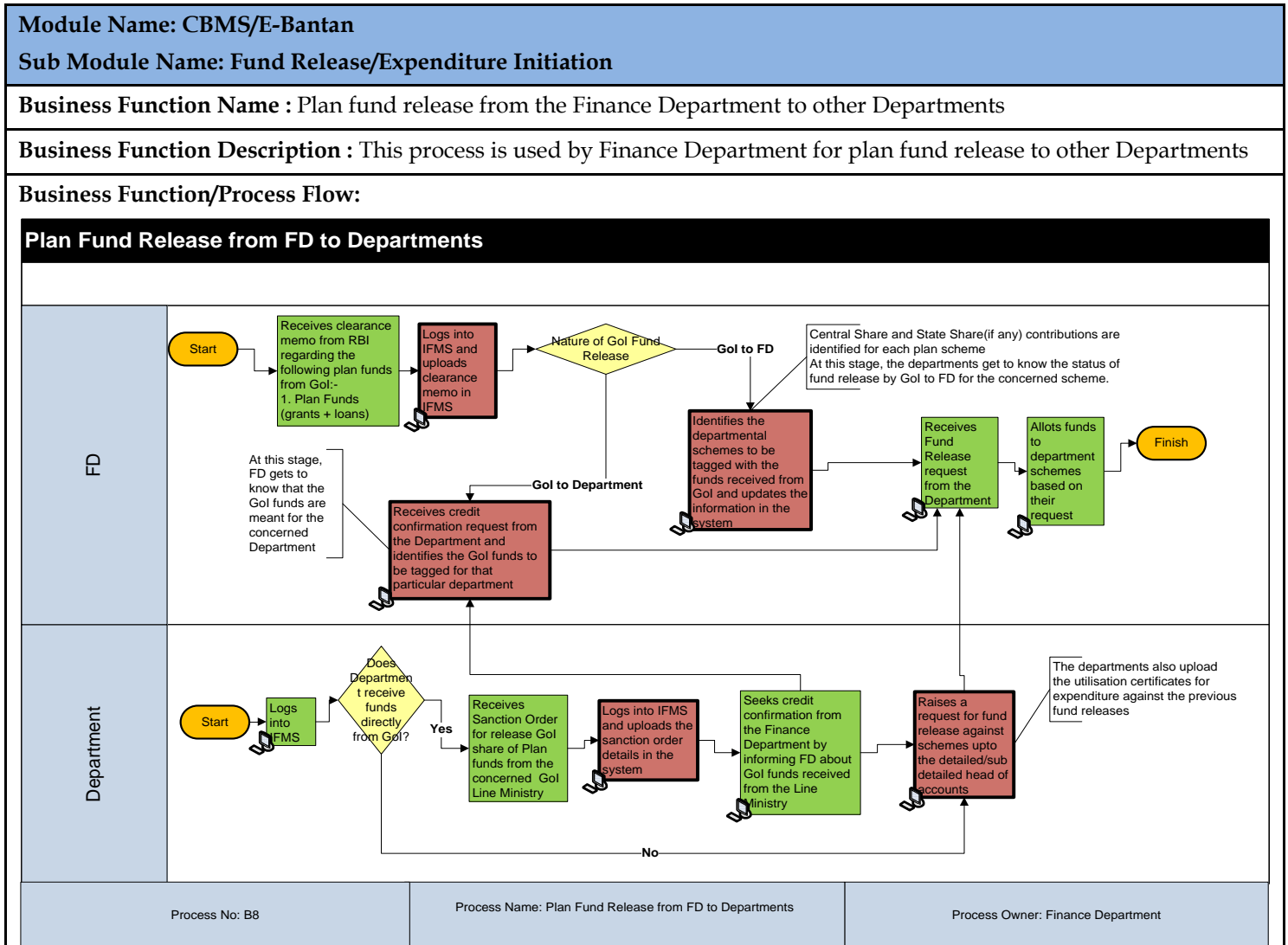
Sequential Flow

Process Actor	Process Description
FD	Logs into IFMS
FD	Receives clearance memo from RBI regarding the following non plan funds from Gol: 1. State's Share of Central Taxes 2. Non Plan Funds (grants + loans)
FD	<u>Uploads clearance memo in IFMS</u>
Department	<u>Logs into IFMS and raises a request for fund release against schemes upto the detailed/sub detailed head of accounts</u>
FD	<u>Identifies the departmental schemes to be tagged with the funds received from Gol and updates the information in the system</u>

<b>Module Name: CBMS/E-Bantan</b>	
<b>Sub Module Name: Fund Release/Expenditure Initiation</b>	
FD	Identifies the departmental schemes to be tagged with the non plan funds
FD	Receives Fund Release request from the Department
FD	<u>Allots funds to department schemes based on their request</u>
<b>Business Process Attributes/Data Elements (input data, output data)</b>	
<ol style="list-style-type: none"> <li>GoI Non Plan Grants</li> <li>Data on State’s own resources</li> <li>HoA details for all Non Plan Scheme information for each department</li> </ol>	
<b>Functional Requirements for the process:</b>	
<ol style="list-style-type: none"> <li>System shall send the alert to the concerned official of Finance Department on receipt of funds from Central Government</li> <li>There should be a provision for mapping grants received from GoI with the non plan schemes of the Departments</li> <li>There should be a provision to upload the information pertaining to all the sanction orders received from GoI</li> </ol>	
<b>Validation Requirements for the process</b>	
<ol style="list-style-type: none"> <li>The Finance Department should receive non plan funds from GoI</li> <li>The line Departments should allot approved budget upto the DDO level</li> </ol>	
<b>Interfaces with Other Modules/Sub Modules/External Stakeholders:</b>	
<ol style="list-style-type: none"> <li><b>E-Bantan</b>-Expenditure Initiation</li> </ol>	
<b>MIS Requirements for the process:</b>	
<ol style="list-style-type: none"> <li>Non Plan Fund released by the Finance Department to other line departments for each non plan scheme</li> </ol>	



6.8 Plan fund release from the Finance Department to other Departments



**Sequential Flow**

Process Actor	Process Description
FD	Logs into IFMS
FD	Receives clearance memo from RBI regarding the following plan funds from Gol: 1. Plan Funds (grants + loans)
FD	<u>Uploads clearance memo in IFMS</u>
FD	Identifies the departmental schemes to be tagged with the Plan funds received from Gol and updates the information in the system
Department	Uploads sanction order details into the system

<b>Module Name: CBMS/E-Bantan</b>	
<b>Sub Module Name: Fund Release/Expenditure Initiation</b>	
FD	Identifies the departmental schemes to be tagged with the plan funds
Department	<u>Logs into IFMS and raises a request for fund released against Plan Schemes upto detailed/sub detailed HOA.</u> <u>Sends Fun release request to the department</u>
FD	Receives Fund Release request from the Department
FD	Allots funds to department schemes based on their request
<b>Business Process Attributes/Data Elements (input data, output data)</b>	
<ol style="list-style-type: none"> <li>1. GoI Plan funds                             <ol style="list-style-type: none"> <li>a. Centrally Sponsored Schemes</li> <li>b. Central Sector Schemes</li> <li>c. ACA Schemes</li> </ol> </li> <li>2. State’s Matching funds for                             <ol style="list-style-type: none"> <li>a. Centrally Sponsored Schemes</li> <li>b. ACA Schemes</li> </ol> </li> <li>3. Plan funds for State Core Plan</li> <li>4. HoA details for all Non Plan Scheme information for each department</li> </ol>	
<b>Functional Requirements for the process:</b>	
<ol style="list-style-type: none"> <li>1. System shall send the alert to the concerned official of Finance Department on receipt of funds from Central Government</li> <li>2. There should be a provision for mapping grants received from GoI with the plan schemes of the Departments</li> <li>3. System shall send the alert to the concerned official of Finance Department on receipt of funds from Central Government</li> </ol>	
<b>Validation Requirements for the process</b>	
<ol style="list-style-type: none"> <li>1. The Finance Department should receive plan funds from GoI</li> <li>2. The line Departments should allot approved budget upto the DDO level</li> </ol>	
<b>Interfaces with Other Modules/Sub Modules/External Stakeholders:</b>	
<ol style="list-style-type: none"> <li>1. E-Bantan-Expenditure Initiation</li> </ol>	
<b>MIS Requirements for the process:</b>	
<ol style="list-style-type: none"> <li>1. Plan Fund released by the Finance Department to other line departments for each plan scheme</li> </ol>	

6.9 Budget Re-appropriation/Re-allocation/Supplementary Grants

**Module Name:** E-Bantan/CBMS

**Sub Module Name:** Budget Estimation/Budget Preparation/Budget Release

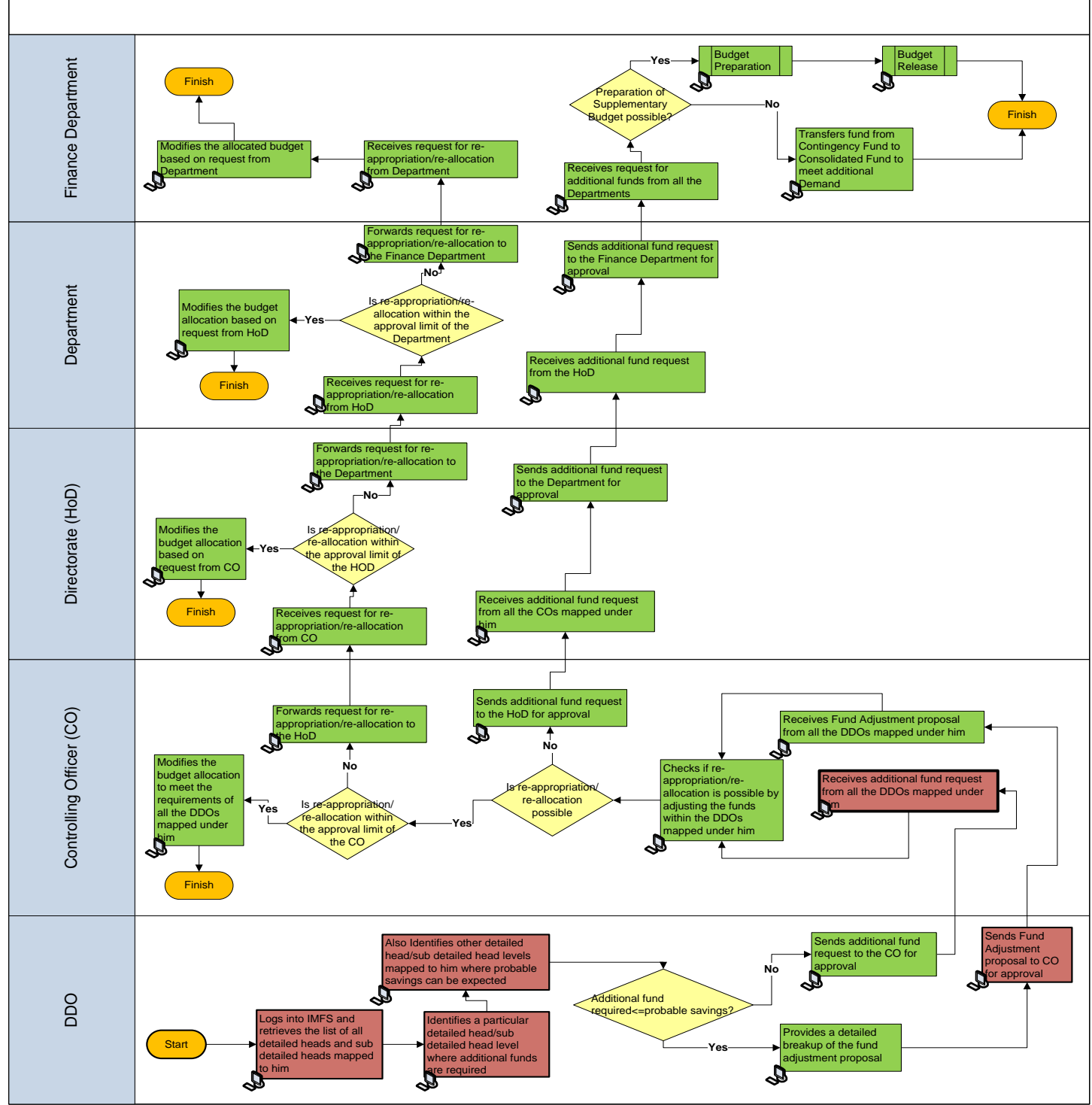
**Business Function Name :** Budget Re-appropriation/Re-allocation/Supplementary Grants

**Business Function Description :** This process is used by the Finance Department for Budget Re-appropriation/Re-allocation/Supplementary Grants

Module Name: E-Bantan/CBMS  
 Sub Module Name: Budget Estimation/Budget Preparation/Budget Release

Business Function/Process Flow:

**Budget Reappropriation/Re-allocation/Supplementary Grants**



Process No: B9

Process Name: Budget Reappropriation/Augmentation

Process Owner: Finance Department

**Module Name: E-Bantan/CBMS**  
**Sub Module Name: Budget Estimation/Budget Preparation/Budget Release**

**Sequential Flow**

Process Actor	Process Description
DDO	<u>Logs into IMFS and retrieves the list of all detailed heads and sub detailed heads mapped to him</u>
DDO	Identifies a particular detailed head/sub detailed head level where additional funds are required
DDO	Also Identifies other detailed head/sub detailed head levels mapped to him where probable savings can be expected
DDO	If funds can be re-distributed at this level, sends a proposal for re-distribution to the higher level, otherwise seeks additional funds
CO	<u>Receives additional fund / re-distribution request from all the DDOs mapped under him</u>
CO	Checks if re-appropriation/re-allocation is possible by adjusting the funds within the DDOs mapped under him
CO	If possible, checks whether re-appropriation is within the DFPR, if not possible seeks re-appropriation of funds from the higher level. If not possible, seeks additional funds from the higher level
CO	If re-appropriation is within the DFPR, modifies the budget allocation to meet the requirements of all the DDOs mapped under him
FD	<u>The above processes are repeated and the request reaches the Finance Department (through HoD, Department) if required</u>
FD	If additional budget allocation is required, Finance Department checks if supplementary budget can be prepared
FD	If yes, supplementary budget estimates are prepared based on additional fund request and this is done through the <b>budget preparation</b> sub module
FD	If supplementary budget cannot be prepared, funds are temporarily adjusted from the contingency funds

**Business Process Attributes/Data Elements (input data, output data)**

1. Request for additional funds by the DDO at the object level HoA
2. Provision of additional funds to DDO by re-appropriation/re-allocation/supplementary grants

**Functional Requirements for the process:**

1. Capability to the FD to view surrenders, re-appropriations, reallocation for various account heads parallel to the budget estimates as prepared by various departments
2. Capability to move funds from one HOA to another HOA.
3. Provision for releasing funds from the Contingency Fund by the Finance Department on issue of expenditure order by the administrative department
4. Capability to provide for in the system approval and generation of order. The system should check whether identified savings as per proposals are still available, based on up to date expenditure details
5. Capability to perform re-appropriation, or generate request for re-appropriation at various levels.
6. System shall allow the DDOs to prepare & submit the request for additional budget / re-appropriation of budget

**Module Name: E-Bantan/CBMS**

**Sub Module Name: Budget Estimation/Budget Preparation/Budget Release**

through online budget re-appropriation form

7. The system shall automatically generate periodic alerts and user triggered re-appropriation statements and circulate to the relevant officials
8. System shall facilitate identification of account heads with surplus budget for re-appropriation purpose
9. System shall have a mechanism to manage, monitor and track all such re-appropriation requests.
10. System shall automatically pick the figures pertaining to allocated budget and actual expenditure till date to enable the user in preparation of proposal for expenditure sanction note.
11. System shall have in-built approval limits as per applicable financial Rules & regulations as applicable to ensure all re-appropriation requests are approved by only competent authority
12. System shall facilitate workflow based review and approval of re-appropriation request
13. System shall provide automated scrutiny of proposal for completeness based on guideline and checklist
14. System shall have scientific tools to review & analyze budget re-appropriation requests
15. System shall also facilitate preparation of Supplementary estimates
16. System shall cumulate the re-appropriation, re-allocations, surrenders etc. with the budgeted estimates to arrive at the revised budget estimates

**Validation Requirements for the process**

1. DDOs should start the expenditure cycle
2. The system should alert the DDOs for possible savings from Budget Heads allocated to him
3. Provisions under rules 3.066,3.067, 3.068 & 3.069 of chapter 3 of the draft financial rules 2008 should be adhered to

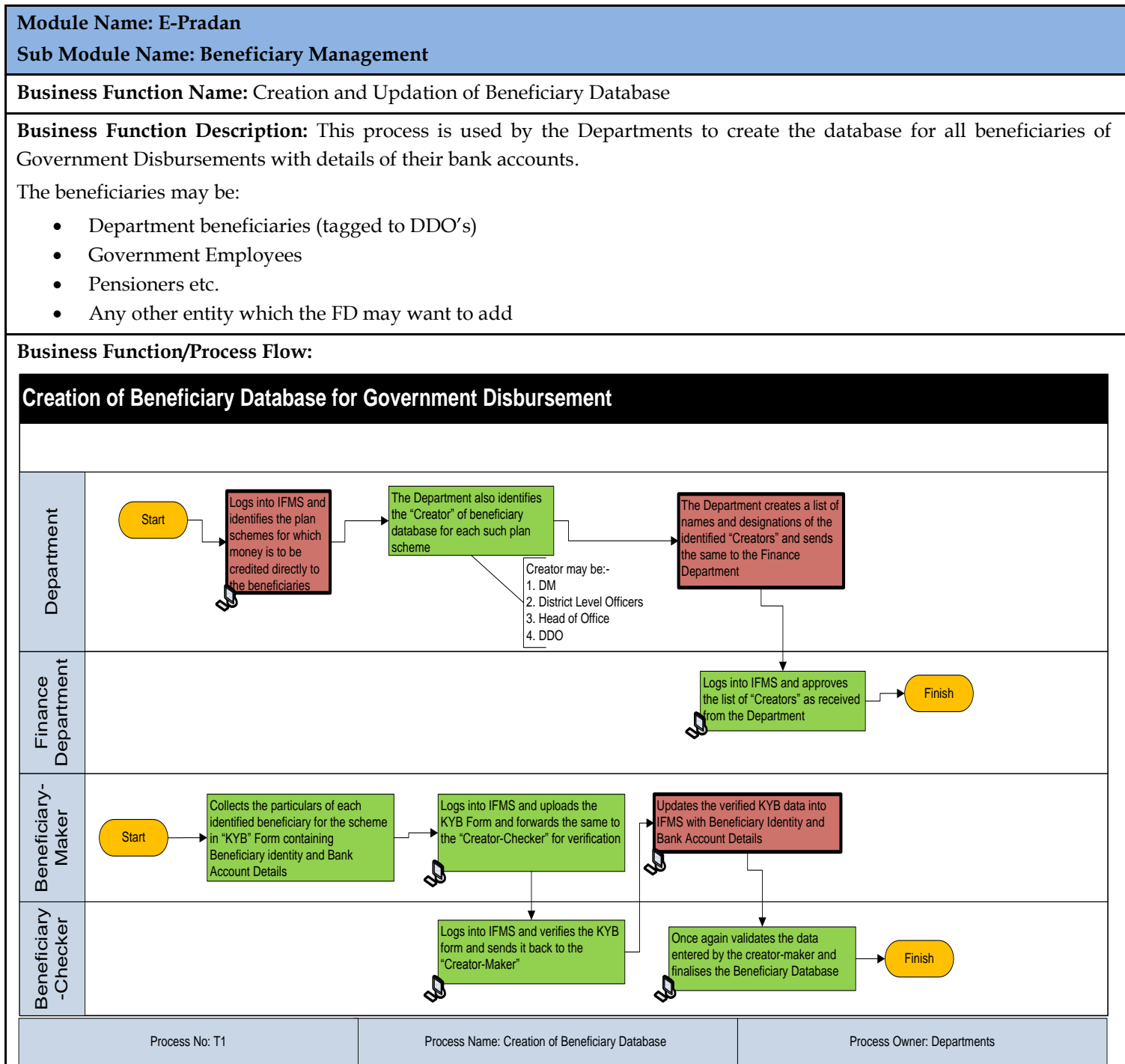
**Interfaces with Other Modules/Sub Modules/External Stakeholders:**

1. **E-Bantan**-Budget Estimation
2. **CBMS**-Budget Preparation
3. **CBMS**-Budget Release

**MIS Requirements for the process:**

1. Budget identified and expenditure against them HOA-wise
2. Budget identified and expenditure against them department / DDO-wise
3. Supplementary budget estimates, re-appropriations, etc generated HOA-wise, DDO-wise
4. Forecasting of budgetary requirements HOA-wise / DDO-wise
5. Monthly Department wise/ Scheme wise report of all re-allocations done
6. Monthly Department wise/ Scheme wise report of all re-appropriations done
7. Monthly Department wise/ Scheme wise report of pending re-appropriation proposals
8. Statement of approved re-appropriations
9. Statement of approved supplementary grants
10. Statement of surrendered budget at the end of the financial year for each department.

## 7 Creation and updation of Beneficiary Database for Government Disbursement



### Sequential Flow

Process Actor	Process Description
Department	<u>Logs into IFMS and identifies the plan schemes for which money is to be credited directly to the beneficiaries</u>

<b>Module Name: E-Pradan</b>	
<b>Sub Module Name: Beneficiary Management</b>	
Department	The Department also identifies the “Creator” of beneficiary database for each such plan scheme
Department	<u>The Department creates a list of names and designations of the identified “Creators” and sends the same to the Finance Department</u>
Finance	Logs into IFMS and approves the list of “Creators” as received from the Department
Beneficiary Maker	Collects the particulars of each identified beneficiary for the scheme in “KYB” Form containing Beneficiary identity and Bank Account Details
Beneficiary Maker	Logs into IFMS and uploads the KYB Form and forwards the same to the “Beneficiary -Checker” for verification
Beneficiary Checker	Logs into IFMS and verifies the KYB form and sends it back to the “Beneficiary -Maker”
Beneficiary Maker	Updates the verified KYB data into IFMS with Beneficiary Identity and Bank Account Details
Beneficiary Checker	Once again validates the data entered by the Beneficiary -maker and finalises the Beneficiary Database
<b>Business Process Attributes/Data Elements (input data, output data):</b>	
<ol style="list-style-type: none"> <li>1. List of Beneficiary Makers</li> <li>2. List of Beneficiary Checkers</li> <li>3. HoA information for each scheme</li> <li>4. Detailed Bank Account information of Beneficiaries</li> </ol>	
<b>Functional Requirements for the process:</b>	
<ol style="list-style-type: none"> <li>1. System should capture the detailed information of the beneficiary as per the “Know your beneficiary” Form</li> <li>2. There should be a mechanism for auto alert to the beneficiary on successful registration for receiving government disbursements</li> <li>3. System should have provision for regular Updation of the beneficiary database by creator.</li> <li>4. There should be a provision to modify the beneficiary information as well as their tagging with schemes.</li> <li>5. The system should have capacity for the beneficiary to register and log into the beneficiary database and request for changes in the particulars (bank account number, contact number, address etc.)</li> <li>6. The system should have provision for self registration of beneficiary followed by maker checker process.</li> </ol>	
<b>Validation Requirements for the process:</b>	
<ol style="list-style-type: none"> <li>1. Departments should identify all the schemes which could be tagged with beneficiaries</li> <li>2. Each Beneficiary should to tagged to a scheme</li> </ol>	
<b>Interfaces with Other Modules/Sub Modules/External Stakeholders:</b>	
<ol style="list-style-type: none"> <li>1. <b>E-Bantan-Expenditure Initiation</b></li> </ol>	
<b>MIS Requirements for the process:</b>	
<ol style="list-style-type: none"> <li>1. List of Beneficiaries against each scheme</li> <li>2. List of Beneficiaries Department wise/DDO wise</li> </ol>	



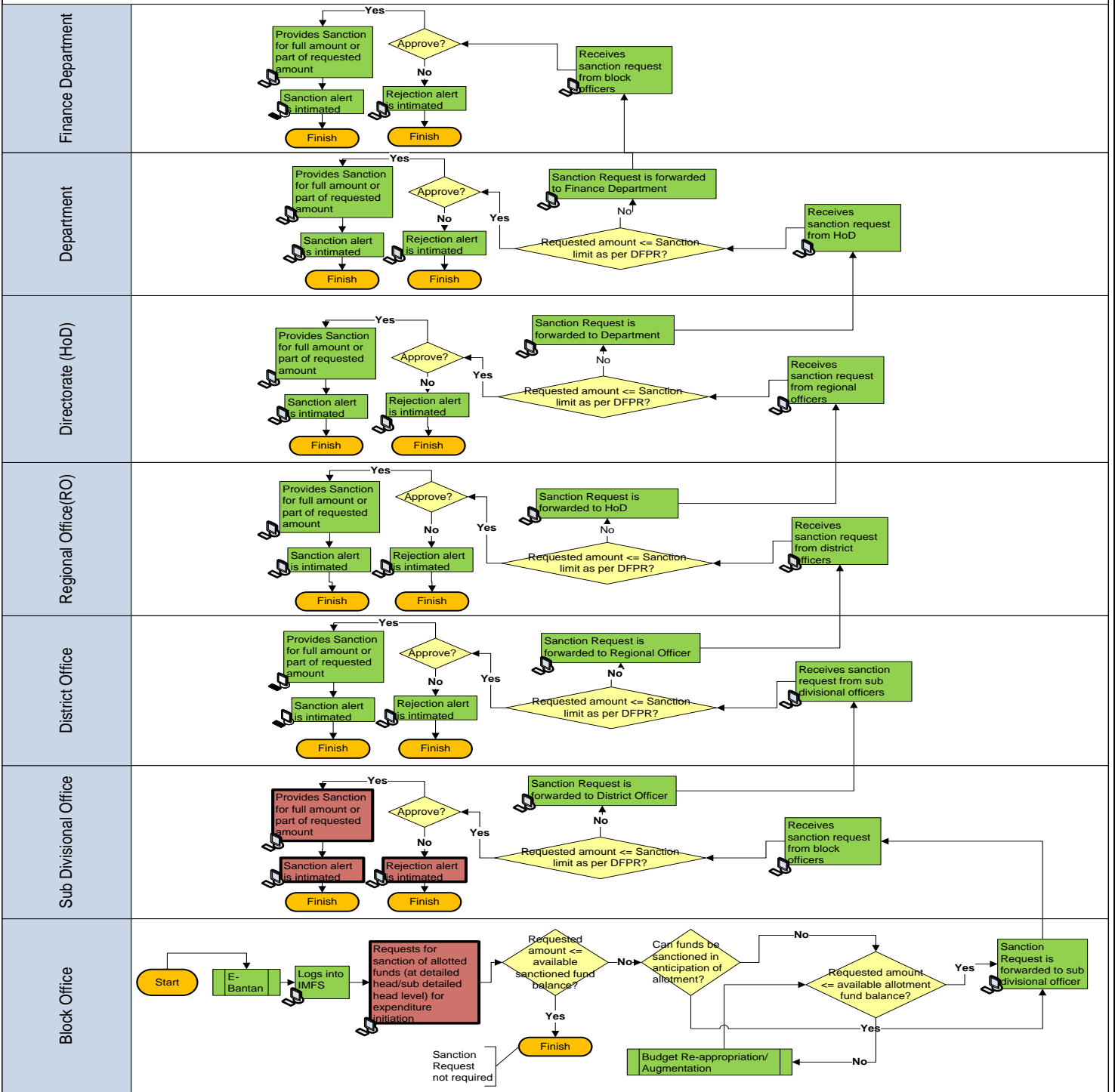
## 8 Expenditure Initiation

### 8.1 Expenditure Sanction for Allotted Funds

<b>Module Name:</b> E-Bantan/CBMS
<b>Sub Module Name:</b> Expenditure Initiation/Fund Release
<b>Business Function Name:</b> Expenditure Sanction for Allotted Funds
<b>Business Function Description:</b> This process is used by the DDOs of Departments to request for Expenditure Sanction for Allotted Funds
<b>Business Function/Process Flow:</b>

**Module Name: E-Bantan/CBMS**  
**Sub Module Name: Expenditure Initiation/Fund Release**

**Expenditure Sanction for Allotted Funds**



Process No: B9

Process Name: Expenditure Sanction for Allotted Funds

Process Owner: Finance Department

**Module Name: E-Bantan/CBMS**

**Sub Module Name: Expenditure Initiation/Fund Release**

**Sequential Flow**

Process Actor	Process Description
Block Officer	Logs into IMFS
Block Officer	<u>Requests for sanction of allotted funds (at detailed head/sub detailed head level) for expenditure initiation</u>
Block Officer	Sanction Request is forwarded to sub divisional officer
Sub Divisional Office	Receives sanction request from block officers
Sub Divisional Office	<u>Provides Sanction for full amount or part of requested amount</u>
Sub Divisional Office	<u>Sanction alert is intimated</u>
Sub Divisional Office	<u>Rejection alert is intimated</u>
Sub Divisional Office	Sanction Request is forwarded to District Officer
District Officer	Receives sanction request from Sub divisional officer
District Officer	Provides Sanction for full amount or part of requested amount
District Officer	Sanction alert is intimated
District Officer	Rejection alert is intimated
District Officer	Sanction Request is forwarded to Regional Officer
Regional Officer	Receives sanction request from Sub district officer
Regional Officer	Provides Sanction for full amount or part of requested amount
Regional Officer	Sanction alert is intimated
Regional Officer	Rejection alert is intimated
Regional Officer	Sanction Request is forwarded to HoD
Directorate (HoD)	Receives sanction request from Regional officer
Directorate (HoD)	Provides Sanction for full amount or part of requested amount
Directorate (HoD)	Sanction alert is intimated
Directorate (HoD)	Rejection alert is intimated
Directorate (HoD)	Sanction Request is forwarded to Department
Department	Receives sanction request from HoD
Department	Provides Sanction for full amount or part of requested amount
Department	Sanction alert is intimated
Department	Rejection alert is intimated
Department	Sanction Request is forwarded to Finance Department
Finance Department	Receives sanction request from Block officer
Finance Department	Provides Sanction for full amount or part of requested amount
Finance Department	Sanction alert is intimated
Finance Department	Rejection alert is intimated

**Business Process Attributes/Data Elements (input data, output data):**

1. Budget Allotment for each HoA
2. Sanction Order Details

**Functional Requirements for the process:**

1. System should have a provision for DDOs to retrieve information like: available allotment balance, available sanctioned balance
  - a. Available allotment balance = total allotment - sanctioned allotment till date
  - b. Available sanctioned balance = sanctioned allotment till date - expenditure incurred till date
2. System should generate the sanction order from the system as and when the sanction is granted

**Module Name: E-Bantan/CBMS**

**Sub Module Name: Expenditure Initiation/Fund Release**

3. All sanctions should be provided as per delegation of financial power (DFPR) rules

**Validation Requirements for the process:**

1. DDOs should be able to raise sanction request only when requested amount is greater than the available sanctioned balance
2. DDOs should be able to raise re-appropriation request only when requested amount is greater than the available allotment balance

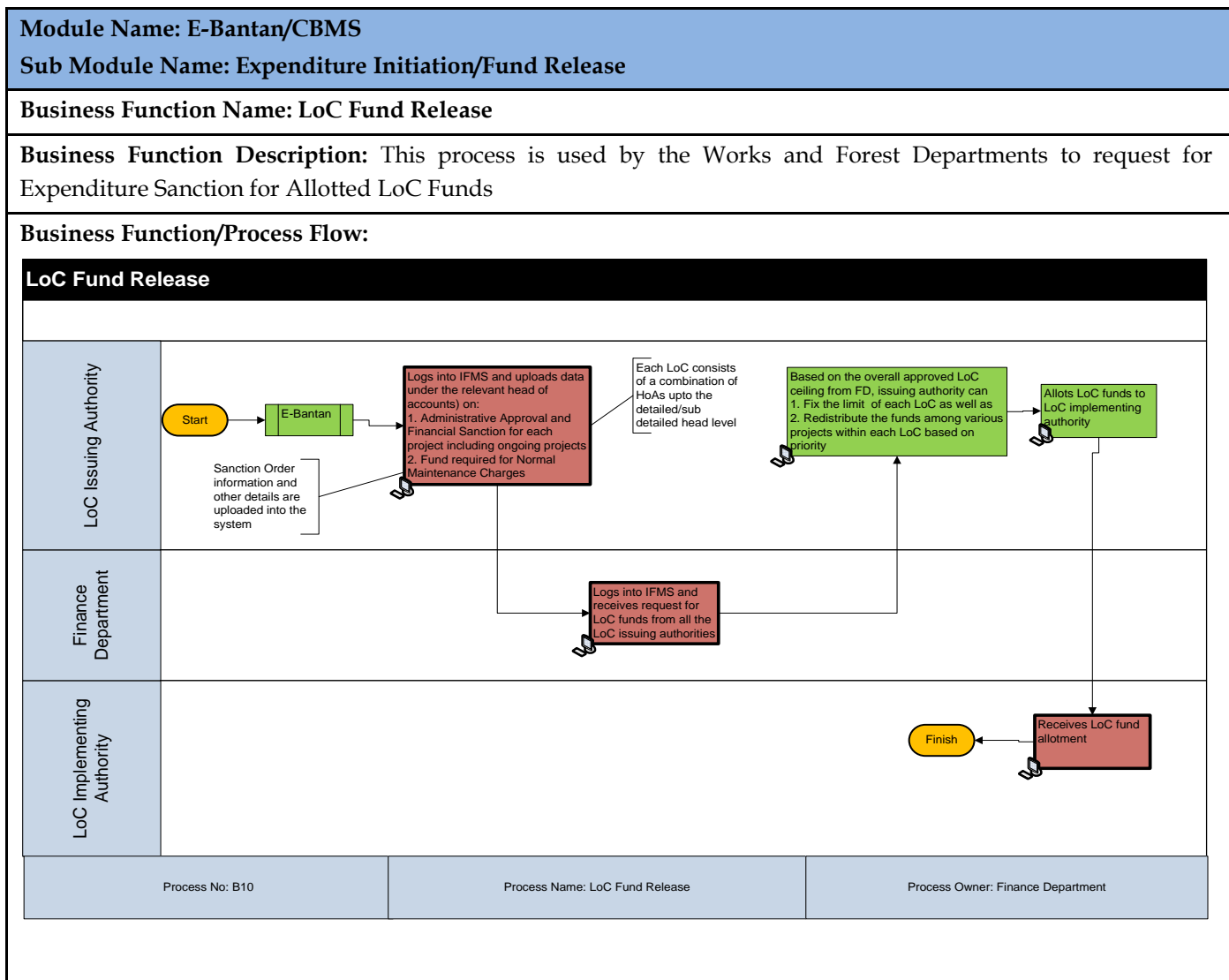
**Interfaces with Other Modules/Sub Modules/External Stakeholders:**

1. **E-Pradan**-Beneficiary Management

**MIS Requirements for the module:**

1. Scheme wise expenditure sanction details upto detailed head/sub detailed head
2. Scheme wise current status of expenditure for each department

8.2 LoC Fund Release



<b>Module Name: E-Bantan/CBMS</b>	
<b>Sub Module Name: Expenditure Initiation/Fund Release</b>	
<b>Sequential Flow</b>	
<b>Process Actor</b>	<b>Process Description</b>
LoC issuing authority	Logs into IFMS and uploads data under the relevant head of accounts on: 1. Administrative Approval and Financial Sanction for each project including ongoing projects 2. Fund required for Normal Maintenance Charges
Finance Department	Logs into IFMS and receives request for LoC funds from all the LoC issuing authorities
LoC issuing authority	Based on the overall approval LoC ceiling from FD, issuing authority can: 1. Fix the limit for each LoC as well as Redistribute the funds among various projects within each LoC based on priority
LoC issuing authority	Allots LoC funds to LoC implementing authority
LoC implementing authority	Receives LoC fund allotment
<b>Business Process Attributes/Data Elements (input data, output data):</b>	
1. LoC Sanction Details	
<b>Functional Requirements for the process:</b>	
1. System should generate the sanction order from the system as and when the sanction is granted	
2. All sanctions should be provided as per delegation of financial power (DFPR) rules	
<b>Validation Requirements for the process:</b>	
1. The sum total of the individual LoC limits as decided by the LoC Issuing Authority should not exceed the overall LoC ceiling as fixed by the Finance Department	
<b>Interfaces with Other Modules/Sub Modules/External Stakeholders:</b>	
1. E-Pradan-Beneficiary Management	
<b>MIS Requirements for the process:</b>	
1. Sanction Details for each LoC	

## 9 Government Disbursement through Treasury

### 9.1 Bill Preparation and Submission

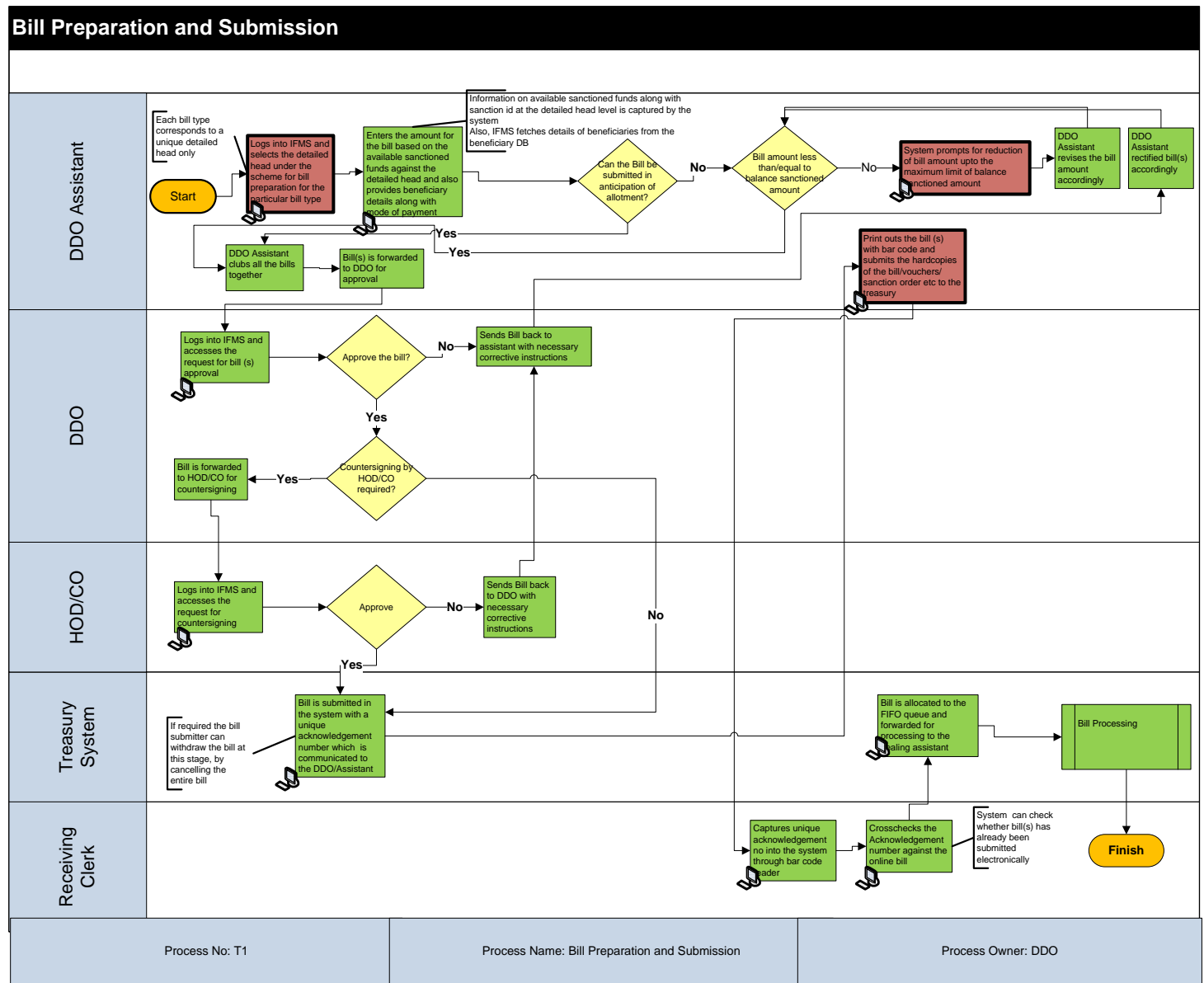
**Module Name: E-Billing**  
**Sub Module Name: Employee Bills/Non Employee Bills**

**Business Function Name: Bill Preparation and Submission**

**Business Function Description:**

In the proposed system, DDOs will generate all types of Bills from an online system and use the same for online submission of the Bills to the Treasury. DDOs will have necessary interfaces with required databases (employee database, etc) for bill generation and can also raise the bill amount based on available balance budget allocation. DDOs would digitally sign the bill before submission. After successful submission of online bill, DDO will be given a system generated token number which he can use for physical submission of the Bill along with necessary vouchers.

**Business Function/Process Flow:**



**Module Name: E-Billing**

**Sub Module Name: Employee Bills/Non Employee Bills**

**Sequential Flow**

Process Actor	Process Description
DDO Assistant	<u>Logs into IFMS and selects the detailed head under the scheme for bill preparation for the particular bill type</u>
DDO Assistant	Enters the amount for the bill based on the available sanctioned funds against the detailed head and also provides beneficiary details along with mode of payment
DDO Assistant	DDO Assistant consolidates all the bills
DDO Assistant	Bill is forwarded to DDO for approval
DDO	Logs into IFMS and accesses the request for bill approval
DDO	Bill is forwarded to HOD/CO for countersigning
HOD/CO	Logs into IFMS and accesses the request for countersigning
Treasury System	Bill is submitted in the system with an acknowledgement number which is communicated to the DDO/Assistant
DDO Assistant	<u>Print outs the bill and submits the hardcopies of the bill/vouchers/sanction order etc to the treasury</u>
Receiving Clerk	Crosschecks the Acknowledgement number against the online bill
Treasury System	Bill is allocated to the FIFO queue and forwarded for processing to the dealing assistant
DDO	Sends Bill back to assistant with necessary corrective instructions
HOD/CO	Sends Bill back to DDO with necessary corrective instructions
DDO Assistant	<u>System prompts for reduction of bill amount upto the maximum limit of balance sanctioned amount</u>
DDO Assistant	DDO Assistant revises the bill amount accordingly

**Business Process Attributes/Data Elements (input data, output data):**

1. Bill submission e-form with activity code
2. Different set of e-Forms against type of bills and type of DDO
3. HoAs and checklist for voucher submission
4. Data points to be captured from standard forms and formats of the WB treasury manual
5. All data elements of the indicative list of bill types as mentioned in the annexure portion of the document (section 17.1)

**Functional Requirements for the process:**

1. The system should have provision of self registration of third party vendor’s contractors and by the DDO for bill submission and payment.
2. For refund of EMD and other refunds, the system should verify that corresponding amounts had been received



**Module Name: E-Billing**

**Sub Module Name: Employee Bills/Non Employee Bills**

through the GRIPS Portal

3. There should be a provision to tag the bills to a respective scheme code with complete HoA details.
4. System should be able to uniquely identify the third party beneficiaries based on their registration details and tagging with the DDO.
5. DDO Assistant should be able to submit all details related to bills against allotment and sanction through web based online interface. Provision should be also kept for saving the entries made by authorized alias of DDO's, however the submission may happen only after validation through digital signatures of DDO.
6. System should calculate balance sanction amount for each detailed head/sub detailed head level as follows:-
  - a.  $\text{Balance Sanction Amount} = \text{Total Sanction Amount} - \text{Total Expenditure incurred upto last Bill}$
7. Once submitted successfully and sanctioning authority approves, the system generates an acknowledgement with unique-id and provisions printing of the filled-in bill submission web page.
8. Provision will also kept for deleting information against a bill submission. However, once submitted successfully and approved by sanctioning authority, deletion can't take place.
9. System should have capability to prepare bill in an offline manner such that a DDO Assistant is able to prepare a bill even while his Internet connection is not available. Subsequently when the Internet connectivity is restored the bill is automatically saved in the Treasury Database.
10. System should have provision to capture employee related information for preparation of employee related bills from the HRMS module.
11. DDO Assistant can view only those bills that are permitted by mapped sanctioning authorities. Other bills will not be visible to him/her
12. The system should Capability to dynamically define different types of validation requirements for different types of bills based on varying requirements and state/center rulebooks.
13. The system should have Capability to imprint a bill with barcode, as well as the textual representation of the bar-coded value, containing the information provided within the bill in a coded format.
14. System should have provision for providing an alert mechanism for informing the DDO Assistant about impending submission of physical bill after he has created the online bill and transmitted it to the treasury.
15. Capability to identify such items which come under inevitable payments and permit submission of such bills even while sufficient funds may not be available.
16. System should have ability to recover amount from a DDO's bill based upon objections raised by AG for retrenchment over a previous bill submitted, processed and paid to the same DDO.
17. The system should have capability to reduce the fund allocation under HOA, provisionally, the moment a bill is saved at the Treasury database electronically. The system should further revert this provisional reduction, in case, the physical submission of bill is not performed.
18. System should have capability to change the time allowed between online bill submission and associated physical bill submission.
19. The system should have Capability to supersede any validation with appropriate GOs issued from the system, by the FD.
20. System should have built in templates for all bill types mentioned in the WB treasury manual with common elements present in the front view and upon selection of bill type the subsequent second level of data elements should appear.
21. Provision for validation asking DDO the availability of required vouchers and supporting documents (like GO) before allowing online submission / saving of bill
22. System should send sms /e-mail if treasury doesn't initiate the bill processing within a certain date from the successful bill submission

**Module Name: E-Billing**

**Sub Module Name: Employee Bills/Non Employee Bills**

23. The system should have the capability of sending the bill for revision to the same authority who has created/approved the bill.
24. System should have the ability to maintain a database of employees covered under NPS, facilitate uploading of information to CRA, authorize payments, and reconcile between HRMS and CRA.
25. Capability of the system to prompt if NPS deductions are missing in any pay bill.
26. Capability to capture the particulars of an Officer contributing to NPS.
27. System should be able to capture the matching government contribution made under NPS.

**GISS**

28. The System should be capable of capturing GISS deductions from the paybills against each beneficiary
29. System should be able to prepare a schedule as per the format mentioned in WB treasury manual.
30. System should be able to draw the funds through the bills format mentioned in the TR forms formats mentioned in the WB treasury manual.
31. System should be able to generate and maintain Register of Receipts of subscription under West Bengal State Government employee’s Group Insurance-cum-Savings Scheme, 1987 for every DDO.
32. System should be able to prepare Schedule of Payments in case of death while in service or retirement / resignation under Group Insurance-cum-Savings Scheme both DDO wise and treasury wise.

**Validation Requirements for the process:**

1. DDOs should have approved budget allotment under corresponding HoAs and also an approved sanction order
2. Bill amount should be less than or equal to the balance available under relevant HoA for the DDO
3. Before submission of the bill appropriate sanction has to be taken for the bill amount
4. DDO’s should fulfill all the checklist criteria All Bills should be submitted only after DDO’s digital signature.
5. All bills to be tagged with the respective DDO code and Project ID/Loan ID/Grant ID for MIS generation and analysis.

**Interfaces with Other Modules/Sub Modules/External Stakeholders:**

1. HRMS Module
2. Beneficiary Management

**MIS Requirements for the module:**

1. List of bills submitted for individual DDOs, Project ID/Grant ID/Loan ID, with all relevant details.
2. Deductions from Gross Amount – The system shall prepare statements / schedules for the deductions.
3. DDO level bill status – Informing DDOs on the status of their bills using token number as well as DDO code.
4. Report for countersigning authority – This report will project the number of bills the individual has countersigned and the amount of those periodically.
5. Purpose wise classification of GIA bills.
6. Register of Bills submitted online, Bills deleted, Bills submitted to the treasury (DDO wise)
7. Employee-wise, month-wise and year-wise report on all deductions done against salary.
8. Category wise bills.
9. Bills pending for processing(Pending with, DDO-wise, District wise), with time stamp
10. Bills objected and returned, Treasury-wise.
11. Abstract of Bills approved, Treasury-wise.

**Module Name: E-Billing**

**Sub Module Name: Employee Bills/Non Employee Bills**

12. Abstract of EPA/ECS records generated and sent to agency Banks (Treasury-wise).
13. Abstract of EPA/ECS records generated but yet to be sent to agency Banks (Treasury-wise).
14. Abstract of EPA issued for a day, Treasury-wise.
15. ECS / EFT issued report
16. ECS / EFT encashed report
17. Bills ready for ECS / EFT generation
18. Cheque plus & minus memo – Detailing the cheque suspense account with opening balance and closing balance for the month
19. ECS / EFT acknowledgement – List of ECS / EFT requests sent and their status
20. Treasury wise abstract for pending bills
21. DDO-wise Bill status report
22. Treasury-wise Bill status report
23. Register showing expenditure by heads of account
24. Volume of transactions
25. Abstract of volume of transactions
26. Abstract of EPA issued counter wise daily/weekly/monthly
27. Details of undelivered ECS records.
28. All reports/registers/ forms/ formats as-is mentioned in the WB treasury rules 2005 and WB financial rules

**GISS**

29. Consolidated Schedule of receipts and payments of West Bengal State Government Employees' Group Insurance-cum-Savings Scheme
30. Schedule of Recovery of Subscription under West Bengal State Government Employees Group Insurance-cum-Savings Scheme
31. Schedule pertaining to the Credit Head "8011-Insurance and Pension Fund-00-107-West Bengal State Government Employees'
32. Register of Receipts of Subscription under West Bengal State Government Employees' Group Insurance-cum-Savings Scheme, 1987
33. Consolidated Schedule of Receipts and Payments of West Bengal Sate Government Employees' Group Insurance-cum-Savings Scheme, 1987
34. Plus-Minus Memorandum of West Bengal State Government Employees' Group Insurance Scheme, 1983 / 1987
35. Annual Statement showing the number of persons subscribing to the Group Insurance Scheme and the number for whom payments were made

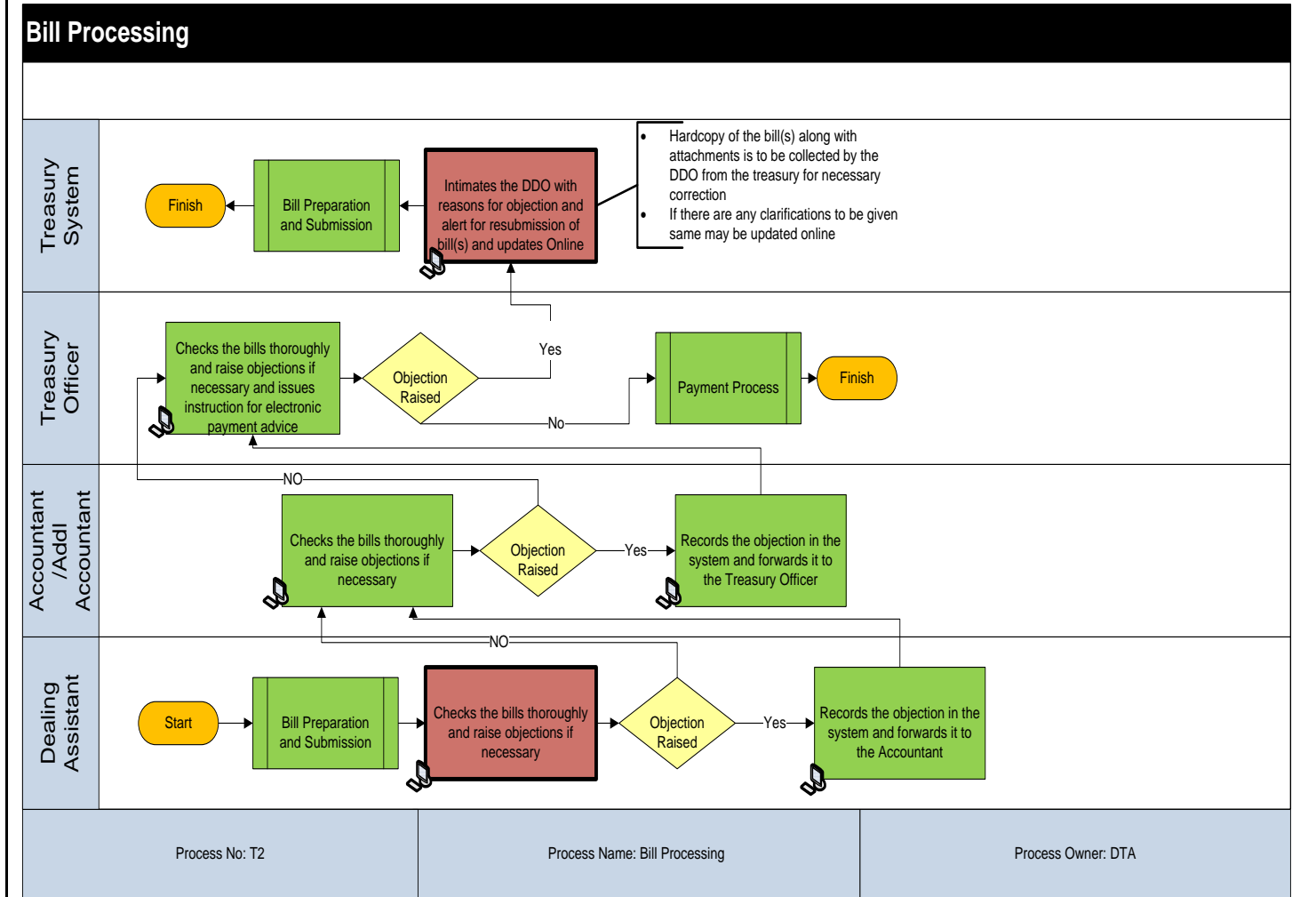
9.2 Bill Processing

**Module Name:** CTS  
**Sub Module Name:** Bill Processing

**Business Function Name:** Bill Processing by Treasury

**Business Function Description:**  
 In the proposed system, the treasury will receive bills electronically from the DDOs in addition to the physical bills. However, bill processing will start only after the DDO submits physical bills along with vouchers. The rest of the bill processing system shall remain unchanged.

**Business Function/Process Flow:**



**Sequential Flow**

Process Actor	Process Description
Dealing Assistant	Checks the bills thoroughly and raise objections if necessary
Dealing Assistant	Checks the bills thoroughly and raise objections if necessary

<b>Module Name: CTS</b>	
<b>Sub Module Name: Bill Processing</b>	
Accountant/ Addl. Accountant	Checks the bills thoroughly and raise objections if necessary and issues instruction for electronic payment advice
Treasury System	<u>Intimates the DDO with reasons for objection and updates Online</u>
Accountant/ Addl. Accountant	Records the objection in the system and forwards it to the Treasury Officer
Dealing Assistant	Records the objection in the system and forwards it to the the Accountant
<b>Business Process Attributes/Data Elements (input data, output data):</b>	
<ol style="list-style-type: none"> <li>1. Bills should be processed as per the FIFO nature with provisions for exception handling.</li> <li>2. A checklist should be provided at every level for the appraiser to check the bill against the physical supporting documents.</li> </ol>	
<b>Functional Requirements for the process:</b>	
<ol style="list-style-type: none"> <li>1. The system should be able to retrieve the bills from the FIFO queue and allocate the same to respective Dealing Assistant for processing.</li> <li>2. At every level of bill processing, there should be a mechanism to check budgetary allotment against the bill</li> <li>3. The system should have provision for allocating the bills as per the work load &amp; availability of the Dealing Assistant/ Accountant/ Treasury officer.</li> <li>4. The system should have provision for verification of checklist related to physical submission of supporting documents. <ol style="list-style-type: none"> <li>a. Bill</li> <li>b. Vouchers</li> <li>c. Expenditure Sanction Order</li> <li>d. DDO &amp; Supervisor signature etc</li> </ol> </li> <li>5. The system should have capability to check budget availability (sanction amount) against bill requests.</li> <li>6. The system should have capability to hold, forward, or send back bills among the authorized users of the system.</li> <li>7. The system should have provision for bill status verification for authorized persons.</li> <li>8. System should be able to suggest the mode of payment through an inbuilt logic and TO should have the authority to overrule against select bills.</li> </ol>	
<b>Validation Requirements for the process:</b>	
<ol style="list-style-type: none"> <li>1. The Receiving clerk should thoroughly crosscheck all the hardcopy attachments (vouchers etc) as per the checklist provided in the system.</li> <li>2. Bills should be passed based on passing criteria for each type of bill</li> </ol>	
<b>Interfaces with Other Modules/Sub Modules/External Stakeholders:</b>	
<ol style="list-style-type: none"> <li>1. DDO Interface</li> <li>2. Deposit Account Cheque Preparation</li> <li>3. Nodal Bank Interface</li> <li>4. Pension Management</li> </ol>	
<b>MIS Requirements for the process:</b>	
<ol style="list-style-type: none"> <li>1. List of bills submitted by individual DDOs</li> </ol>	

**Module Name: CTS**

**Sub Module Name: Bill Processing**

2. Deductions from Gross Amount – The system shall prepare statements / schedules for the deductions.
3. DDO level bill status – Informing DDOs on the status of their bills using token number as well as DDO code.
4. Report for countersigning authority – This report will project the number of bills the individual has countersigned and the amount of those periodically.
5. Purpose wise classification of GIA bills.
6. Register of Bills submitted online, Bills deleted, Bills submitted to the treasury (DDO wise)
7. Employee-wise, month-wise and year-wise report on all deductions done against salary.
8. Category wise bills.
9. Bills pending for processing(Pending with, DDO-wise, District wise), with time stamp
10. Bills objected and returned, Treasury-wise.
11. Abstract of Bills approved, Treasury-wise.
12. Abstract of EPA/ECS records generated and sent to agency Banks (Treasury-wise).
13. Abstract of EPA/ECS records generated but yet to be sent to agency Banks (Treasury-wise).
14. Abstract of EPA issued for a day, Treasury-wise.
15. ECS / EFT issued report
16. ECS / EFT encashed report
17. Bills ready for ECS / EFT generation
18. Cheque plus & minus memo – Detailing the cheque suspense account with opening balance and closing balance for the month
19. ECS / EFT acknowledgement – List of ECS / EFT requests sent and their status
20. Treasury wise abstract for pending bills
21. DDO-wise Bill status report
22. Treasury-wise Bill status report
23. Register showing expenditure by heads of account
24. Volume of transactions
25. Abstract of volume of transactions
26. Abstract of EPA issued counter wise daily/weekly/monthly
27. Details of undelivered ECS records
28. All reports/registers/ forms/ formats as-is mentioned in the WB treasury rules 2005 and WB financial rules

9.3 Bill Payment

Module Name: CTS

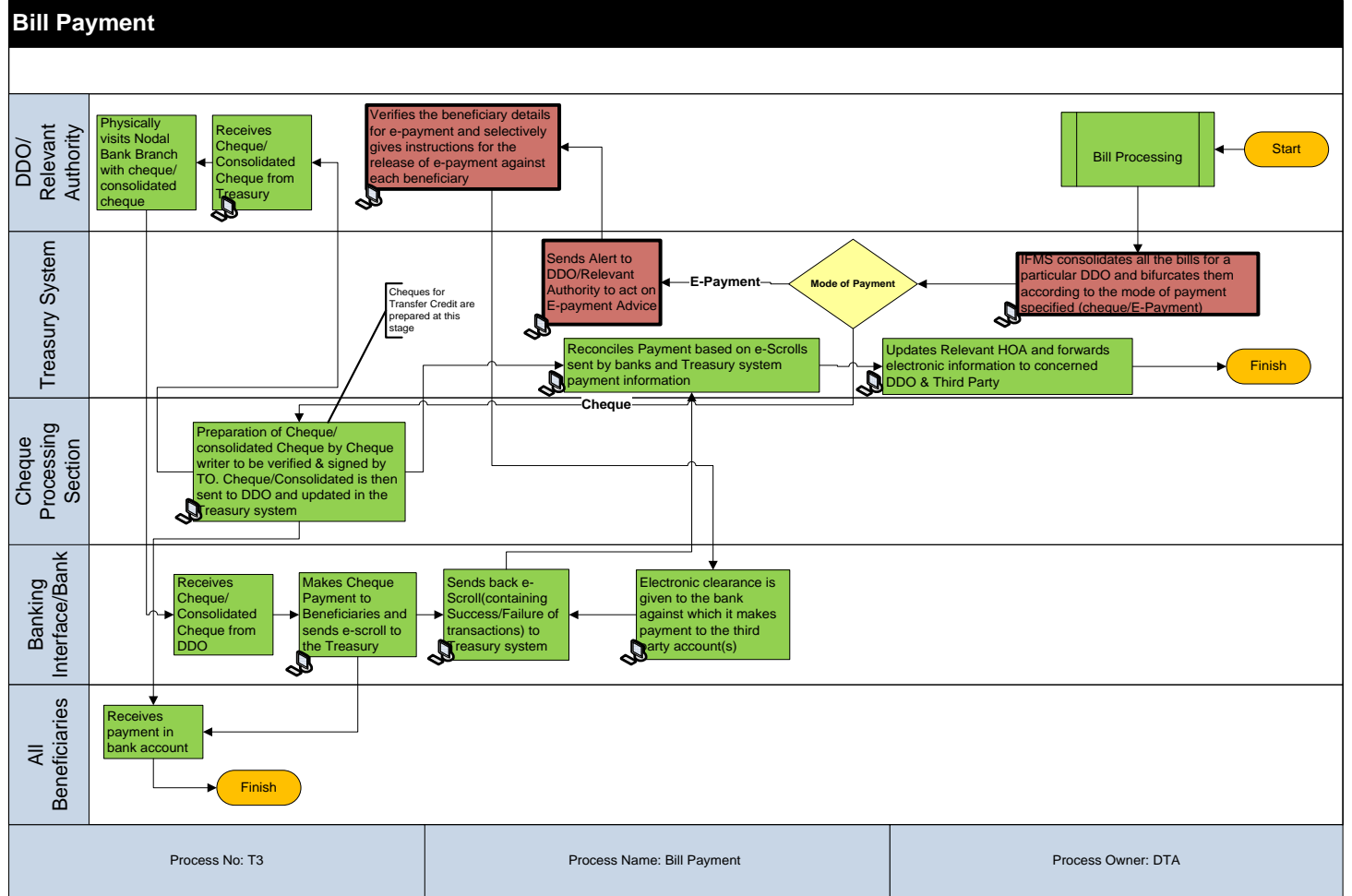
Sub Module Name: Payment Processing

Business Function Name: Bill Payment

Business Function Description:

In the proposed system, the DDO will issue online electronic payment advice to the link banks for passed bills. At the same time, existing mechanism for account payee cheque payment will continue based on the nature of the third party agency, for which an online approval will be given by the DDO. After payment is done, Bank shall send e-scrolls to the Treasury and Treasury will intimate the payment being processed to the recipients and DDO.

Business Function/Process Flow:



Sequential Flow

Process Actor	Process Description
Treasury System	<u>IFMS consolidates all the bills for a particular DDO and bifurcates them according to the mode of payment specified (cheque/E-Payment)</u>
Treasury System	Sends Alert to DDO/Relevant Authority to act on E-payment Advice



<b>Module Name: CTS</b>	
<b>Sub Module Name: Payment Processing</b>	
DDO/ Relevant Authority	Verifies the beneficiary details for e-payment and selectively gives instructions for the release of e-payment against each beneficiary
Banking Interface/ Bank	Electronic clearance is given to the bank against which it makes payment to the third party account(s)
Banking Interface/ Bank	Sends back e-Scroll(containing Success/Failure of transactions) to Treasury system
Treasury System	Reconciles Payment based on e-Scrolls sent by banks and Treasury system payment information
Treasury System	<u>Updates Relevant HOA and forwards electronic information to concerned DDO &amp; Third Party</u>
Cheque processing section	Preparation of Cheque by Cheque writer to be verified & signed by ATO. Cheque is then sent to DDO and updated in the Treasury system
DDO/ Relevant Authority	Receives Cheque and submits it to Bank for encashment
Banking Interface/ Bank	Makes Cheque Payment to Beneficiaries and sends e-scroll to the Treasury
<b>Business Process Attributes/Data Elements (input data, output data):</b>	
<ol style="list-style-type: none"> <li>1. The third party/beneficiary account details should be pre-validated.</li> <li>2. Validation to be done by banking interface with the data provided by treasury system.</li> <li>3. Banks e-Scroll to treasury form link banks and RBI.</li> </ol>	
<b>Functional Requirements for the process:</b>	
<ol style="list-style-type: none"> <li>1. The system should have an interface for the DDO enabling him to approve/reject the payments, post the processing of the bill through treasury.</li> <li>2. Capability to ensure capturing of ID card details of persons collecting cheques on behalf of DDOs.</li> <li>3. System should generate reports for eligible third party vendors for ECS payment and enable validation of their accounts with RBI for future electronic payments.</li> <li>4. The system should have provision of sending single instruction to RBI from each treasury for release of payment through ECS.</li> <li>5. The system should be able to differentiate between the bills on the basis of the actionable required by the DDO (for approval, for information etc) and take action accordingly.</li> <li>6. The system should have the capability to auto approve/auto reject the bills at the DDO end (for bills requiring actions of DDO's end) if the same are not cleared by the DDO after "X" days.</li> <li>7. The system should be able to interface with the bank using bank interface for online transfer of data in the desired format.</li> <li>8. The System should be able to check if the bank account number is updated against all bills to be processed for</li> </ol>	



**Module Name: CTS**

**Sub Module Name: Payment Processing**

Electronic payment.

9. Capability to re-validate a cheque, while avoiding double counting of expenditure, in case it is not encased within the stipulated time period.
10. The system should have the capability to account for failed ECS payments. For failed ECS transactions the amount should be accounted as per the prescribed accounting norm.
11. Capability to generate alerts in case reconciliation activity throws up any Differences.
12. System should be able to individually identify the payment against each bill from the consolidated e-Scroll.
13. The system should be able to send alerts to the DDO/beneficiary through SMS/Email once the payment data is reconciled and payment is credited in the third party (beneficiaries) account or when the cheque has been issued against the bill.
14. The system should be able to reconcile both ECS payments and Cheque payments against the bills approved for payment.
15. The system should be capable to generate alerts incase reconciliation activity throws up any differences.
16. The system should have capability to update system with corrections against discrepancies noticed during reconciliation.
17. The system should have the capability of recovery of payment in case excess payment has been made.
18. Capability to update HRMS with all failed ECS based salary payments.

**Validation Requirements for the process:**

1. The bill submitted by the DDO is passed by Treasury
2. All relevant stakeholders should be duly acknowledged of the payment transaction.
3. The final payment advice to the banks for ECS and treasury for issuance of cheque is to be given by the DDO

**Interfaces with Other Modules/Sub Modules/External Stakeholders:**

1. Bank Interface
2. DDO Interface

**MIS Requirements for the process:**

1. List of bills submitted by individual DDOs
2. Deductions from Gross Amount – The system shall prepare statements / schedules for the deductions.
3. DDO level bill status – Informing DDOs on the status of their bills using token number as well as DDO code.
4. Report for countersigning authority – This report will project the number of bills the individual has countersigned and the amount of those periodically.
5. Purpose wise classification of GIA bills.
6. Register of Bills submitted online, Bills deleted, Bills submitted to the treasury (DDO wise)
7. Employee-wise, month-wise and year-wise report on all deductions done against salary.
8. Category wise bills.

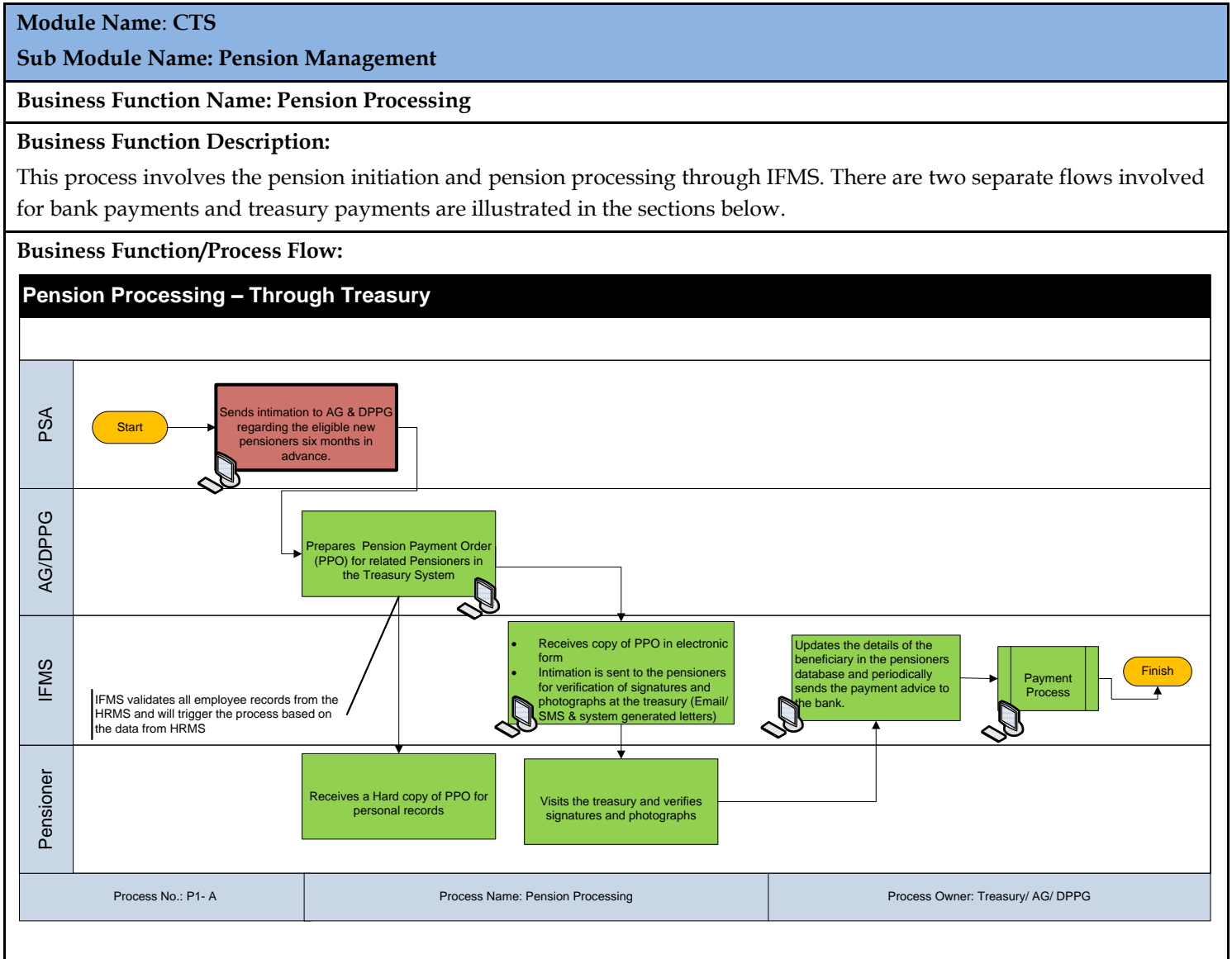
**Module Name: CTS**

**Sub Module Name: Payment Processing**

9. Bills pending for processing(Pending with, DDO-wise, District wise), with time stamp
10. Bills objected and returned, Treasury-wise.
11. Abstract of Bills approved, Treasury-wise.
12. Abstract of EPA/ECS records generated and sent to agency Banks (Treasury-wise).
13. Abstract of EPA/ECS records generated but yet to be sent to agency Banks (Treasury-wise).
14. Abstract of EPA issued for a day, Treasury-wise.
15. ECS / EFT issued report
16. ECS / EFT encashed report
17. Bills ready for ECS / EFT generation
18. Cheque plus & minus memo – Detailing the cheque suspense account with opening balance and closing balance for the month
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22. Treasury-wise Bill status report
23. Register showing expenditure by heads of account
24. Volume of transactions
25. Abstract of volume of transactions
26. Abstract of EPA issued counter wise daily/weekly/monthly
27. Details of undelivered ECS records
28. All reports/registers/ forms/ formats as-is mentioned in the WB treasury rules 2005 and WB financial rules

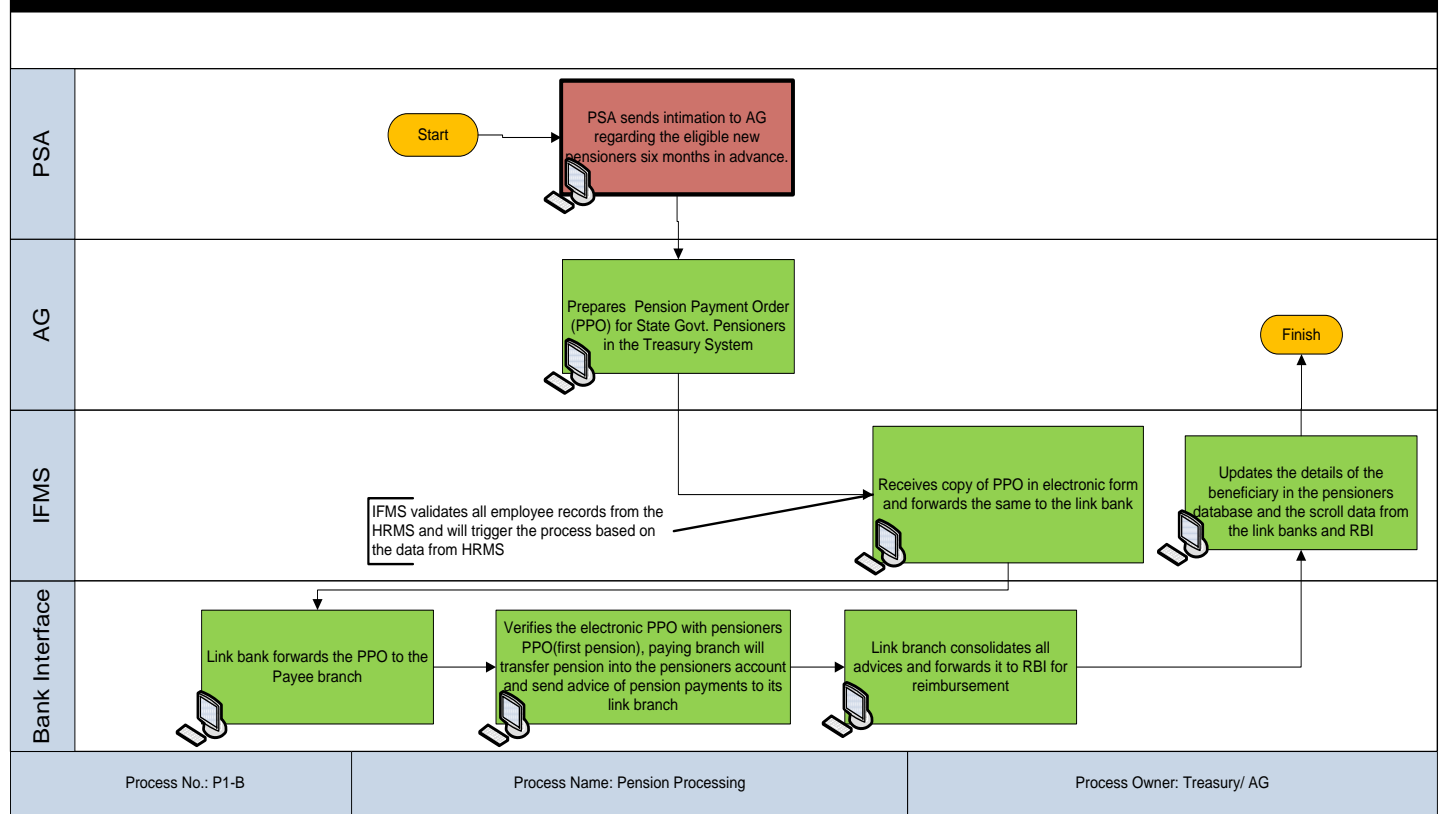
9.4 Pension Management

9.4.1 Pension Processing



Module Name: CTS  
 Sub Module Name: Pension Management

**Pension Processing- Through Link Banks**



**Sequential Flow**

Process Actor	Process Description
	<b>Pension Processing through Treasury</b>
PSA	<u>PSA sends advance intimation to AG/DPPG for new eligible pensioners.. ( PSA extracts prospective pensioners’ information from the Employee Database through HRMS system and data along with necessary inputs is sent to AG/DPPG electronically)</u>
AG/DPPG	After the PSA had sanctioned the pension, commutation and gratuity amount AG/DPPG uploads PPO online in IFMS, a hardcopy of the PPO in parallel issued to the pensioner.
IFMS	Once PPO information is electronically received in IFMS, system issues an alert to the pensioner for visit to the bank/treasury for verification of signatures, photographs etc.
Pensioner	Pensioner visits the treasury for verification
Treasury System	Once the pensioner’s details are verified in the treasury and it is updated in the active pensioner’s database
Treasury System	Thereafter, treasury periodically sends pension bills to link bank for payment on a monthly basis.

Process Actor	Process Description
	<b>Pension Processing through Banks</b>

Module Name: CTS	
Sub Module Name: Pension Management	
PSA	<u>PSA sends advance intimation to AG for new eligible pensioners.. ( PSA extracts prospective pensioners’ information from the Employee Database through HRMS system and data along with necessary inputs is sent to AG electronically).</u>
AG	After the PSA had sanctioned the pension, commutation and gratuity amount AG uploads PPO online in IFMS, a hardcopy of the PPO in parallel issued to the pensioner.
IFMS	Once PPO is submitted in IFMS, the system issues an alert to the pensioner for visit to the bank/treasury for verification of signatures, photographs etc.
Bank Interface	Parallel notification is sent to the link bank with the details in the new PPO format. The link bank forwards the PPO to the payee bank for disbursement of pension.
Pensioner	Pensioner visits the payee bank for verification.
Bank Interface	Payee bank verifies the electronic PPO with pensioners PPO(first pension), paying branch will transfer pension into the pensioners account and send advice of pension payments to its link branch
Bank Interface	Link branch consolidates all advices and forwards it to RBI, Kolkata for reimbursement with intimation to IFMS.
RBI	RBI kolkata validates the payments and reimburses the amount to the link bank
RBI	RBI, Kolkata then forwards a reimbursement claim to PAO office
PAO	PAO reimburses the RBI claim and makes necessary accounting entries
<b>Business Process Attributes/Data Elements (input data, output data):</b>	
<ol style="list-style-type: none"> <li>1. Pensioner’s detail in the PPO’s made by DPPG and AG.</li> <li>2. Pension and commutation amount details.</li> <li>3. Pensioner’s identification and signature validation.</li> <li>4. Pension Rules                             <ol style="list-style-type: none"> <li>a. West Bengal Treasury Rules, 2005</li> </ol> </li> </ol>	
<b>Functional Requirements for the process:</b>	
<ol style="list-style-type: none"> <li>1. System shall generate alerts for AG/DPPG and concerned PSA for employees due for retirement 2 years in advance, and keep sending monthly alerts till the same is acknowledged.</li> <li>2. System should be capable to send intimation to PSA to initiate the pension process 6 months in advance.</li> <li>3. The system should be capable of sending alerts (SMS/Email etc.) to pensioner in cast the PPO is approved and sent to the bank.</li> <li>4. The system should be able to capture all the data mentioned in the PPO and generate reports based on various fields mentioned in the PPO.</li> <li>5. System should have the capability to alter the data points by designated authorities using digital signatures.</li> <li>6. System should have interface for AG and DPPG for preparation of online PPO and approval.</li> <li>7. System shall allow the competent authority to make changes in pension rules based changes in DA rates, etc</li> <li>8. System shall identify pensioners/cases for revisions of pension based on the changes made in pension rules.</li> <li>9. Capability to record the special instructions issued by the AG / Other Sanctioning authorities regarding recoveries from pension,</li> <li>10. Capability to track enhancement of pensions.</li> <li>11. Capability to generate bills against certain pension accounts and make payments using cheque/ECS.</li> <li>12. Capability to verify the pensioners’ life certificate on a yearly basis.</li> </ol>	

**Module Name: CTS**

**Sub Module Name: Pension Management**

13. Capability to make payment of Provisional pension.
14. Capability to update the last paid date as and when progressive monthly payments are made.
15. System should capture transfer details when communicated by Treasury/link branch/AG and make necessary alterations to the data in the treasuries.
16. Availability of a website in Bengali and English for the pensioners.
17. System should have a Pensioners' Grievance redressal System.
18. The system should be able to mark the grievances to the Agencies, which are responsible for rectification like banks, AG, Treasury or the concerned department for action on the grievance.
19. Capability to concerned officer to update information on action taken within the system against each complaint.
20. Provision for raising alerts and reminders at periodic intervals if action is not been taken on a time bound manner.
21. Capability to escalate pending cases.
22. Provision for the pensioner to track progress of his/her grievance through Internet website as well as through SMS.

**Validation Requirements for the process:**

1. Before the PPO is generated by AG/DPPG the pension and commutation amount should be sanctioned by the respective PSA.
2. All validations must be carried out in the HRMS module and only the validated data may be fetched into IFMS for preparation of PPO
3. Built in controls in the system for validation of pension and commutation amount as per pension rules
4. Verification of pensioner by the Banks/Treasury should be reflected in the IFMS.
5. Pension Rules
  - a. West Bengal Treasury Rules, 2005:

**Interfaces with Other Modules/Sub Modules/External Stakeholders:**

1. Interface for AG
2. Interface for DPPG
3. Interface with banks
4. Pensioner Interface

**MIS Requirements for the process:**

1. Category wise/Bank wise/District wise number of live pensions at the end of the month
2. Category wise/ Bank wise /District wise number of new pensions sanction during the month.
3. Category wise/ Bank wise/ District wise number of Regular Pension converted to Family Pension.
4. Category wise/ Bank wise /District wise number of pensions cancelled/closed during the month.
5. Category wise/ Bank wise/ District wise number of detained cases where the enhanced Family Pension to be reduced to normal Family Pension. How many due and how many have been reduced.
6. Category wise/ Bank wise /District wise details of restoration of commutation, how many due and how many have been reduced.
7. The category wise/ Bank wise /District wise details of recovery information how much was recovered.
8. Category wise/ Bank wise /District wise claims and reimbursement received, approved, sent to RBI/Agency bank.
9. Category wise/ Bank wise /District wise unclaimed pensions for more than 6 months/one year.
10. Bank wise /District wise undrawn pension for more than 3 months.
11. State wise consolidated reports of all the above
12. Department-wise, office-wise, district-wise, period-wise pending grievances.
13. HOD-wise, Administrative Secretaries wise, Bank-wise, AG-wise pending grievances.
14. Individual application status and all actions taken over them.
15. Grievance-wise pendency & resolution reports.

9.4.2 Transfer of Pension

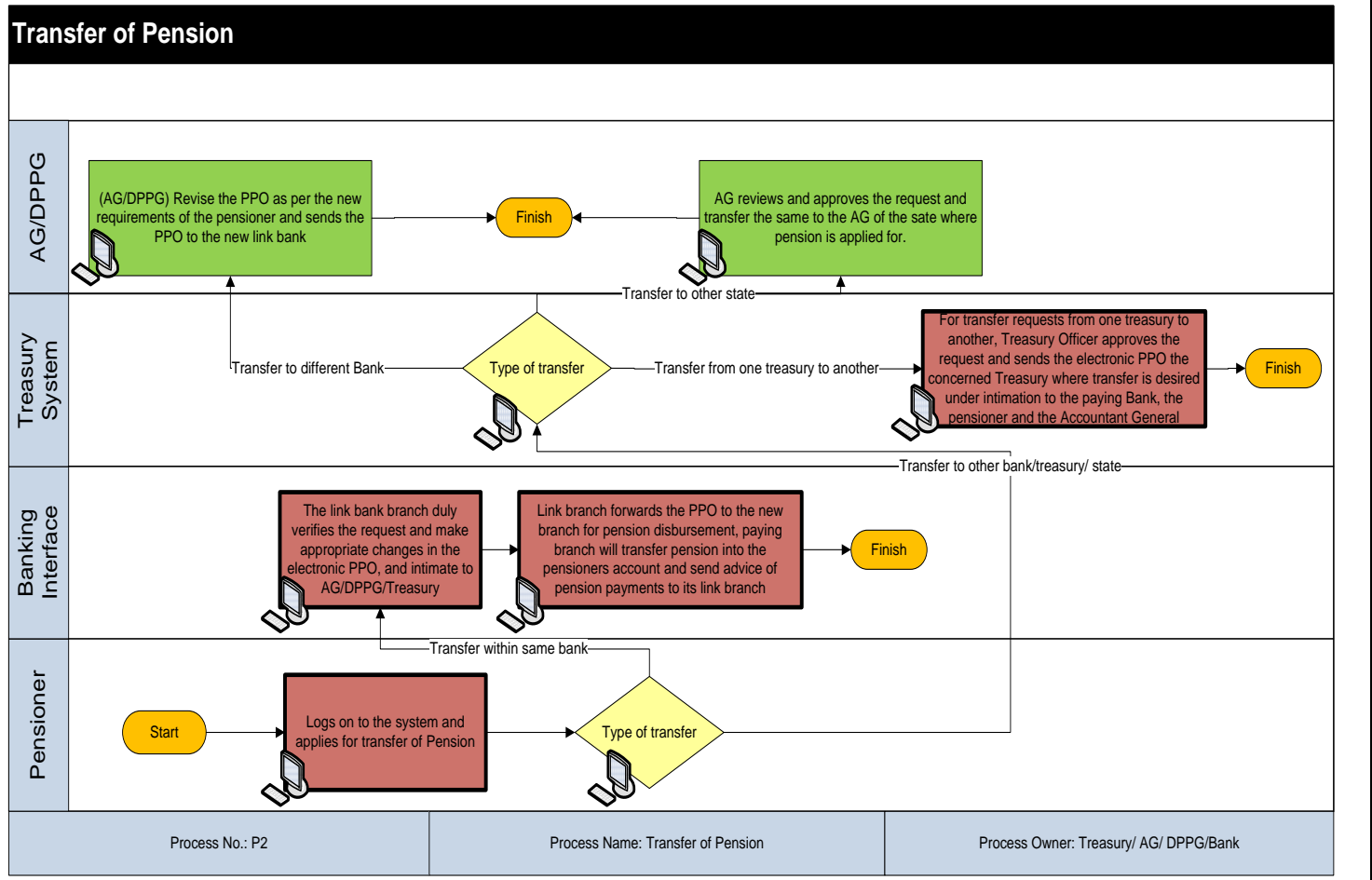
**Module Name:** CTS  
**Sub Module Name:** Pension Management

**Business Function Name:** Transfer of Pension

**Business Function Description:**  
 This section describes the process of transfer of pension of the pensioner of the state of West Bengal, four different cases are defined in the process:

1. Transfer one treasury to another
2. Transfer one bank to another
3. Transfer one bank branch to another
4. Transfer out of west Bengal to other state

**Business Function/Process Flow:**



**Sequential Flow**

Process Actor	Process Description
Pensioner	<u>Logs on to the system and applies for commutation</u>
Bank Interface	The link bank branch duly verifies the request and make appropriate changes in the electronic PPO, and intimate to AG/DPPG/Treasury

<b>Module Name: CTS</b>	
<b>Sub Module Name: Pension Management</b>	
Bank Interface	Link branch forwards the PPO to the new branch for pension disbursement, paying branch will transfer pension into the pensioners account and send advice of pension payments to its link branch
Treasury System	For transfer requests from one treasury to another, Treasury Officer approves the request and sends the electronic PPO the concerned Treasury where transfer is desired under intimation to the paying Bank, the pensioner and the Accountant General
AG/DPPG	(AG/DPPG) Revise the PPO as per the new requirements of the pensioner and sends the PPO to the new link bank
AG/DPPG	AG reviews and approves the request and transfer the same to the AG of the state where pension is applied for.
<b>Business Process Attributes/Data Elements (input data, output data):</b>	
<ol style="list-style-type: none"> <li>1. Pension transfer form filled by pensioner</li> <li>2. Pension Rules             <ol style="list-style-type: none"> <li>a. West Bengal Treasury Rules, 2005</li> </ol> </li> </ol>	
<b>Functional Requirements for the process:</b>	
<ol style="list-style-type: none"> <li>1. System shall allow the pensioner to online submit the request for transfer of pension case.</li> <li>2. System should have the capacity to define and revise transfer Policy rules.</li> <li>3. System should have the capacity to allow the workflow based review and approval.</li> <li>4. System shall allow the pensioner to online track the status of their request.</li> <li>5. System shall facilitate crossing checking of claims submitted by other State's AG based on PPO sent by AG-WB to other State's AG for making pension payment.</li> </ol>	
<b>Validation Requirements for the process:</b>	
<ol style="list-style-type: none"> <li>1. The pensioner must be given a login into the pensioner interface.</li> <li>2. The transfer request is to be made through the pensioner interface.</li> <li>3. Transfer request form to be standardized and the data are validated through the pensioner's database.</li> <li>4. Depending on the types of transfer all transfers are routed through relevant authorities.</li> <li>5. Pension Rules             <ol style="list-style-type: none"> <li>a. West Bengal Treasury Rules, 2005:</li> </ol> </li> </ol>	
<b>Interfaces with Other Modules/Sub Modules/External Stakeholders:</b>	
<ol style="list-style-type: none"> <li>1. Interface for AG</li> <li>2. Interface for DPPG</li> <li>3. Interface with banks</li> <li>4. Interface for pensioner</li> </ol>	
<b>MIS Requirements for the process:</b>	
<ol style="list-style-type: none"> <li>1. Category wise/Bank wise/District wise number of live pensions at the end of the month</li> <li>2. Category wise/ Bank wise /District wise number of new pensions sanction during the month.</li> <li>3. Category wise/ Bank wise/ District wise number of Regular Pension converted to Family Pension.</li> <li>4. Category wise/ Bank wise /District wise number of pensions cancelled/closed during the month.</li> <li>5. Category wise/ Bank wise/ District wise number of detained cases where the enhanced Family Pension to be reduced to normal Family Pension. How many due and how many have been reduced.</li> <li>6. Category wise/ Bank wise /District wise details of restoration of commutation, how many due and how many have been reduced.</li> </ol>	



**Module Name: CTS**

**Sub Module Name: Pension Management**

7. The category wise/ Bank wise /District wise details of recovery information how much was recovered.
8. Category wise/ Bank wise /District wise claims and reimbursement received, approved, sent to RBI/Agency bank.
9. Category wise/ Bank wise /District wise unclaimed pensions for more than 6 months/one year.
10. Bank wise /District wise undrawn pension for more than 3 months.
11. State wise consolidated reports of all the above
12. Department-wise, office-wise, district-wise, period-wise pending grievances.
13. HOD-wise, Administrative Secretaries wise, Bank-wise, AG-wise pending grievances.
14. Individual application status and all actions taken over them.
15. Grievance-wise pendency & resolution reports.

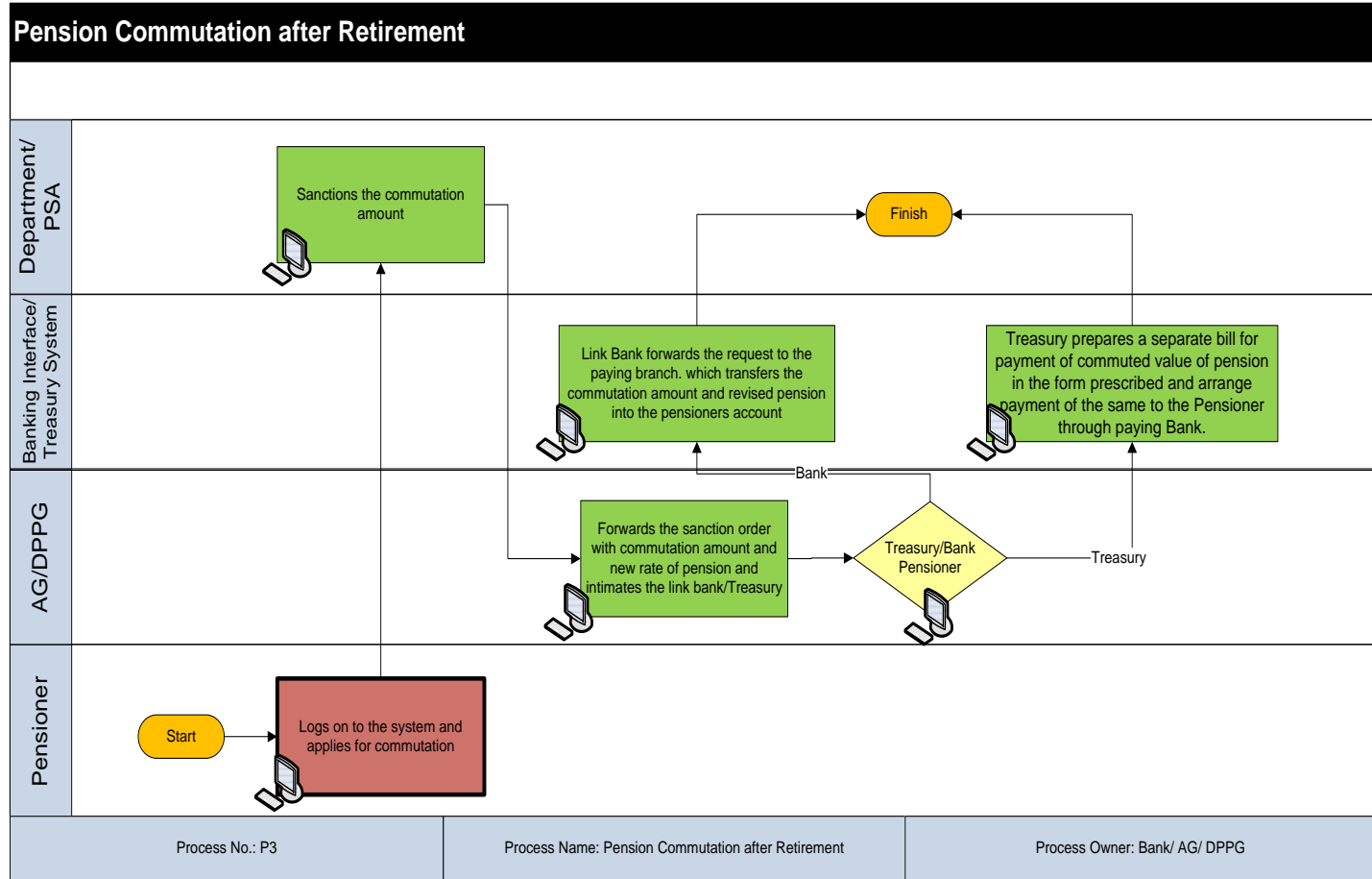
9.4.3 Pension Commutation post retirement

**Module Name:** CTS  
**Sub Module Name:** Pension Management

**Business Function Name:** Pension Commutation post retirement

**Business Function Description:**  
 This process describes the steps and stakeholders actionable required in case the pensioners commutation process begin post his retirement.

**Business Function/Process Flow:**



**Sequential Flow**

Process Actor	Process Description
Pensioner	<u>Logs on to the system and applies for commutation</u>
Department/PSA	Sanctions the Commutation amount
AG/DPPG	Forwards the Sanction order with commutation amount and new rate of pension and intimates the link bank/treasury
Bank	Forwards the request to the paying branch which transfers commutation amount and revised pension into the pensioners account
Treasury	Prepares a separate bill for payment of commuted value of pension in the form prescribed and arrange payment of the same to the pensioner through the payee bank

**Business Process Attributes/Data Elements (input data, output data):**

**Module Name: CTS**

**Sub Module Name: Pension Management**

1. Pension commutation form filled by pensioner.
2. Pension grievance categories and its linkages with concerned department officials.
3. Pension Rules
  - a. West Bengal Treasury Rules, 2005

**Functional Requirements for the process:**

1. System shall allow the pensioner to online track the status of their request
2. The system should have an interface for PSA for online approval of commutation amount  
Pension Grievance
3. Pensioner should provide interface to the pensioner to submit their Pension related grievance through IFMS.
4. System should be capable of sorting the pension grievance into different categories and send alerts to relevant authorities for providing the resolution.
5. System should be capable to upload and present the resolution to the pensioners interface.
6. System should have the detailed FAQ's for the pension related grievance and must validate the grievance against the FAQ before submission.
7. If the pensioner is not satisfied with the response, he may continue the same grievance thread and ask for further clarification.
8. System shall allow the pensioner to online track the status of their request.
9. System shall generate periodic reports for Number/ nature of grievances addressed, resolutions within SLA and out of SLA, action taken etc.
10. System shall auto escalate the grievance to the higher officer in case there is no response within a defined SLA.

**Validation Requirements for the process:**

1. The pensioner must be given a login into the pensioner interface.
2. The commutation request is to be made through the pensioner interface.
3. Commutation request form to be standardized and the data are validated through the pensioner's database.
4. Pension Rules
  - a. West Bengal Treasury Rules, 2005

**Interfaces with Other Modules/Sub Modules/External Stakeholders:**

1. Interface for AG
2. Interface for DPPG
3. Interface with banks
4. Interface for pensioner

**MIS Requirements for the process:**

1. Category wise/Bank wise/District wise number of live pensions at the end of the month
2. Category wise/ Bank wise /District wise number of new pensions sanction during the month.
3. Category wise/ Bank wise/ District wise number of Regular Pension converted to Family Pension.
4. Category wise/ Bank wise /District wise number of pensions cancelled/closed during the month.
5. Category wise/ Bank wise/ District wise number of detained cases where the enhanced Family Pension to be reduced to normal Family Pension. How many due and how many have been reduced.
6. Category wise/ Bank wise /District wise details of restoration of commutation, how many due and how many have been reduced.
7. The category wise/ Bank wise /District wise details of recovery information how much was recovered.
8. Category wise/ Bank wise /District wise claims and reimbursement received, approved, sent to RBI/Agency bank.
9. Category wise/ Bank wise /District wise unclaimed pensions for more than 6 months/one year.
10. Bank wise /District wise undrawn pension for more than 3 months.

**Module Name: CTS**

**Sub Module Name: Pension Management**

11. State wise consolidated reports of all the above
12. Department-wise, office-wise, district-wise, period-wise pending grievances.
13. HOD-wise, Administrative Secretaries wise, Bank-wise, AG-wise pending grievances.
14. Individual application status and all actions taken over them.
15. Grievance-wise pendency & resolution reports.

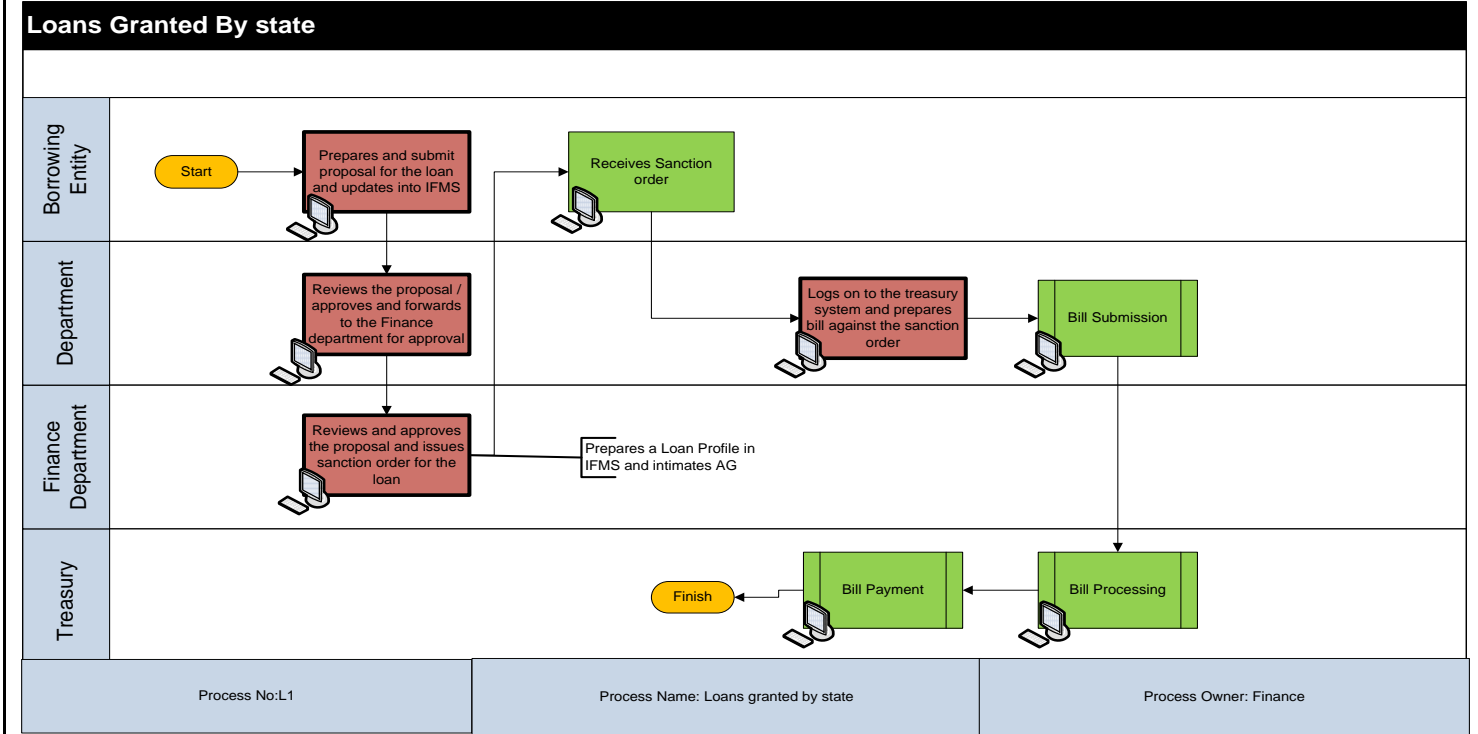
9.5 Loans given by State / Loan Advances

**Module Name: E-Billing**  
**Sub Module Name: Non Employee Bills**

**Business Function Name: Loans given by State / Loan Advances**

**Business Function Description**  
 Loans are provided to various entities by the state government, under various departments like PSUs, Local Bodies, Quasi-Government organizations etc. These entities prepare the loan proposal, which is examined by the concerned Department as well as Finance Department, based on the approvals and terms of the loan sanction order is issued to the borrowing entity and payment is made through treasury payment process.

**Business Function/Process Flow**



**Sequential Flow**

Process Actor	Process Description
Borrowing Entity	<u>Prepares and submit proposal for the loan and updates into IFMS</u>
Department	Reviews the proposal / approves and forwards to the Finance department for approval
Finance Department	Reviews and approves the proposal and issues sanction order for the loan
Finance Department	Checks whether provisions had been made in the plan budget for the loan and approves accordingly

<b>Module Name: E-Billing</b>	
<b>Sub Module Name: Non Employee Bills</b>	
Finance Department	Prepares a Loan Profile in IFMS and intimates AG
Borrowing Entity	Receives Sanction order
Finance Department	Logs on to the treasury system and prepares bill against the sanction order
<b>Business Process Attributes/Data Elements (input data, output data)</b>	
<ol style="list-style-type: none"> <li>1. Loan Profile (Donor Agency/Ministry/Department/institution, Sanction order reference no., Purpose of loan, amount sanctions, Tenure, Rate of interest, clearance memo, T&amp;C etc.)</li> <li>2. Borrowing entity unique registration number generated by IFMS</li> <li>3. West Bengal Treasury Rules, 2005:             <ol style="list-style-type: none"> <li>a. Chapter 5 – Loans and Advances</li> </ol> </li> </ol>	
<b>Functional Requirements for the process</b>	
<ol style="list-style-type: none"> <li>1. System should have capacity for making project proposals for different types of loan requirements.</li> <li>2. System should be capable of tracking the approval process of DPR and the sanction order.</li> <li>3. System should be capable to sending alerts to all entities upon completion of each step in the DPR approval process.</li> <li>4. System should have the capability to interface with the treasury processes (Bill preparation/Bill Processing/Bill payment) for tracking of the payment.</li> <li>5. System should be able to generate a Grant/Loan profile with a unique Grant/Loan ID for each new grant received. System shall track the entire life cycle of the grant from receipt to utilization using that unique Grant/Loan ID.</li> <li>6. The system should have capability to generate debt servicing schedule in an automated and scheduled manner.</li> <li>7. System shall update the loan profile on accounting of every transaction of receipt or repayment of loans.</li> <li>8. System should be able to interface with AG for update on Utilisation Certificates and information sharing on payments and receipts against each Loan ID.</li> <li>9. System should be able to create the consolidated receivable and payable MIS for all types of loans and advances (GOI, EAP, FI etc) under the state.</li> <li>10. System should have provision for catering to the bad debts adjustments.</li> <li>11. System should have the provision for registration of entities (borrowing &amp; lending institutions) in the IFMS, with unique identification number.</li> </ol>	
<b>Validation Requirements for the process</b>	
<ol style="list-style-type: none"> <li>1. DPR should contain the relevant details of approved budget as per the data requirements mentioned in the WB financial Rules.</li> <li>2. Loan should be disbursed as per the loan profile created by Finance Department in the IFMS.</li> <li>3. West Bengal Treasury Rules, 2005:             <ol style="list-style-type: none"> <li>a. Chapter 5 – Loans and Advances</li> </ol> </li> </ol>	
<b>Interfaces with Other Modules/Sub Modules/External Stakeholders:</b>	
<ol style="list-style-type: none"> <li>1. Interface with Treasury Payment processing and Bill Processing modules</li> <li>2. Interface with AG for UC and transaction updates.</li> </ol>	
<b>MIS Requirements for the process</b>	
<ol style="list-style-type: none"> <li>1. Outstanding balance and overdue amounts for loans borrowed or given.</li> <li>2. Loan account statements.</li> </ol>	

**Module Name: E-Billing**

**Sub Module Name: Non Employee Bills**

3. Debt servicing statements.
4. List of adjustments.
5. Repayment history.
6. Cumulative statements on Loans taken.
7. Cumulative statement on guarantees against loans.
8. Liability registers.
9. Asset and Liability position of the State.
10. Periodical adjustments, monthly statement of receipts and disbursements in respect of loans etc.
11. Cash balance of the state government.
12. Donor/borrower wise debt statements.

## 9.6 Deposit Accounts Management

### 9.6.1 New Deposit accounts creation

**Module Name: E-Bantan**

**Sub Module Name: DDO Management**

**Business Function Name: New Deposit accounts creation**

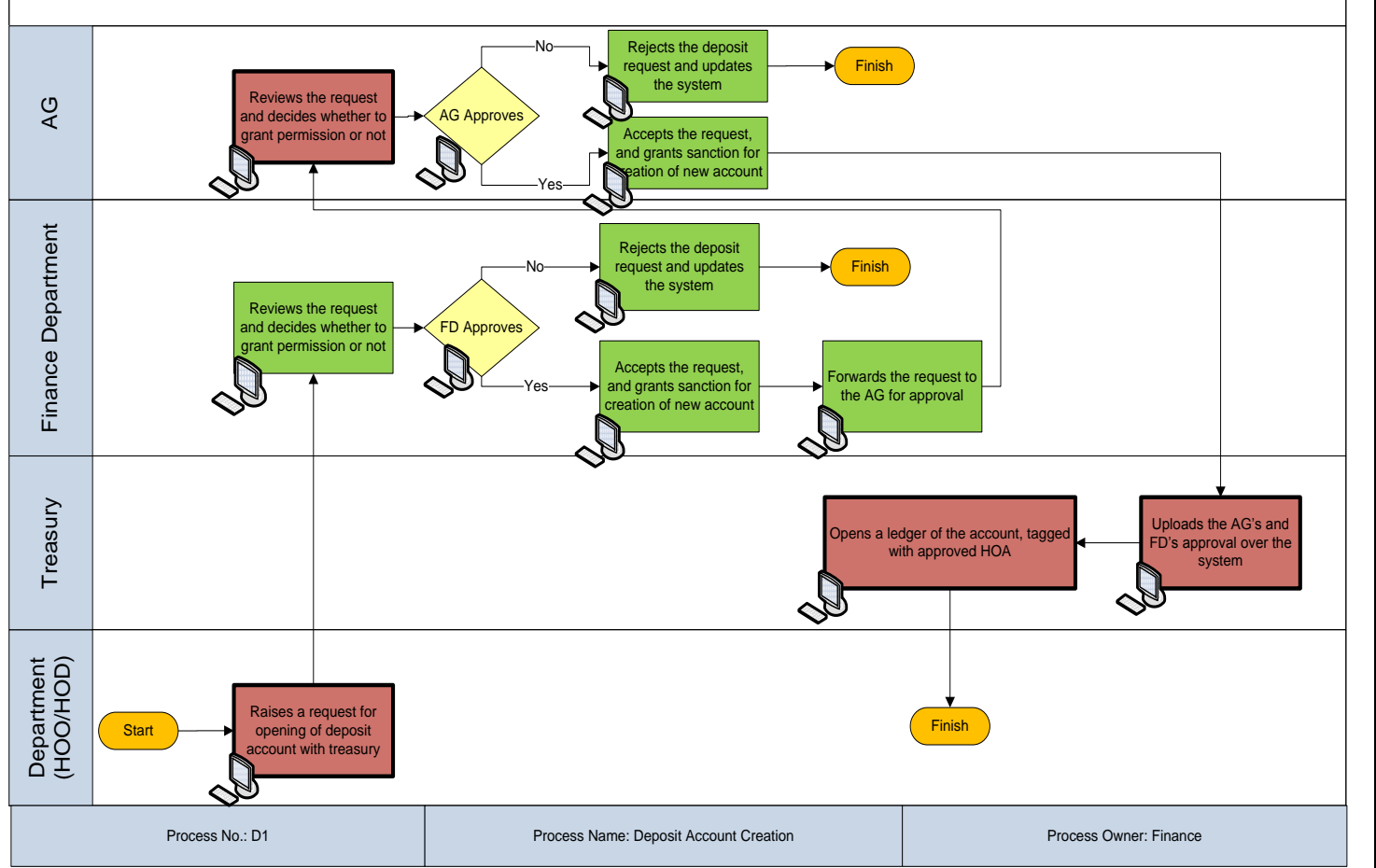
**Business Function Description:**

This process aims at seamless online approval for opening of all type of deposit accounts in the state.

**Module Name: E-Bantan**  
**Sub Module Name: DDO Management**

**Business Function/Process Flow**

**Sanction for Deposits Accounts Creation**



Process No.: D1

Process Name: Deposit Account Creation

Process Owner: Finance

**Sequential Flow**

Process Actor	Process Description
Department (HOD/HOO)	Raises a request for opening of deposit account with treasury
Finance Department	Reviews the request and decides whether to grant permission or not
Finance Department	Accepts the request, and grants sanction for creation of new account
Finance Department	Forwards the request to the AG for approval
AG	Reviews the request and decides whether to grant permission or not
AG	Accepts the request, and grants sanction for creation of new account
Treasury	Uploads the AG's and FD's approval over the system
Treasury	Opens a ledger of the account, tagged with approved HOA
AG	Rejects the deposit request and updates the system



**Module Name: E-Bantan**

**Sub Module Name: DDO Management**

**Business Process Attributes/Data Elements (input data, output data)**

1. Form for request of opening of deposit account to be filled by the department.
2. Ledger account maintained against each account tagged to a HOA

**Functional Requirements for the process**

1. All deposit accounts should be accessible through web browser.
2. System shall allow Administrator/HOOs/HODs to raise a request for creation of a deposit account
3. System shall display a form for creation of the request for deposit account
4. System shall provide a drop down to the stakeholder for selecting the type of deposit account i.e. Personal, Education, Court, Revenue etc.
5. Capability to map the head of account of the deposits, to the type of deposit
6. Capability to link a deposit account to a cheque series issued.
7. The system should keep track of all the receipts and payments under multiple scheme accounts under a single PD account.
8. Capability to obtain AG's authorization online for opening P.D. / local funds account.
9. System shall allow Administrator to capture the following details for raising a request including HOO code, Department, Purpose of PD, Administrator Code, Administrator Name, Scheme ID, Scheme Description, and Amount.
10. Capability to flag all inoperative deposit accounts that cross the threshold time/ monetary limit set globally.
11. System shall allow head of Admin Dept. to submit the request to the Finance Department after appropriate scrutiny
12. System shall allow the Finance Department to mark its approval on the request submitted
13. System shall assign a unique logical account number to each PD A/c (linked with type of PD A/c, associated DDO/ DTO, etc) and track the entire lifecycle of PD A/c through this unique number
14. System shall provide an interface to the AG to provide the concurrence for account creation request and updating its systems
15. System shall facilitate effective tracking and management of cheques issued to PD A/c Administrator.
16. System shall allow PD a/c Administrators to raise a request in the system for fund transfer to PD account.
17. System shall allow the PD a/c Administrator to view scheme wise balances for various schemes running under the PD a/c Administrator.
18. Capability to send an advice, related to creation of a PD account, to the agency bank online.
19. System shall allow the Treasury to transfer funds from the scheme/grant to the PD account.
20. Capability to link a deposit account to a cheque series issued.
21. Capability to keep track of all the receipts and payments under multiple scheme accounts under a single PD account.
22. Personalized page of each deposit account operator should have details like the Account No., Description, Head of account, Scheme details, etc (required to generate a challan). The Deposit Account operator should have access to all information.
23. Capability to allocate an operator code to the requesting agency of the deposit account.
24. System should be able to refund revenue receipts, EMDs, Caution Deposits, Civil deposits in single instance or in parts after due approval from relevant authorities.
25. Capability to suspend Personal Deposit accounts operation at the end of Financial Year and closure after confirmation.
26. System shall allow PD Administrator to create/ update Commercial Bank A/c master containing details about:
  - a. Bank Name
  - b. Bank Branch
  - c. Account Name
  - d. Account holder contacts
  - e. IFSC Code/ MICR Code etc

**Validation Requirements for the process**

**Module Name: E-Bantan**

**Sub Module Name: DDO Management**

- a. PD A/c is opened with treasury after the approval of Finance Department and AG.
- b. West Bengal Treasury Rules, 2005:
  - a. Chapter 6 – Deposits

**Interfaces with Other Modules/Sub Modules/External Stakeholders:**

1. AG Interface

**MIS Requirements for the process**

1. Balances under various Deposit accounts.
2. Ageing reports of amounts Deposit account wise.
3. Balance Sheet.
4. Scheme wise expenditure and balances available across Deposit accounts.
5. Lapsed deposit statement.

9.6.2 Withdrawal from Deposit Accounts

Module Name: E-Pradan

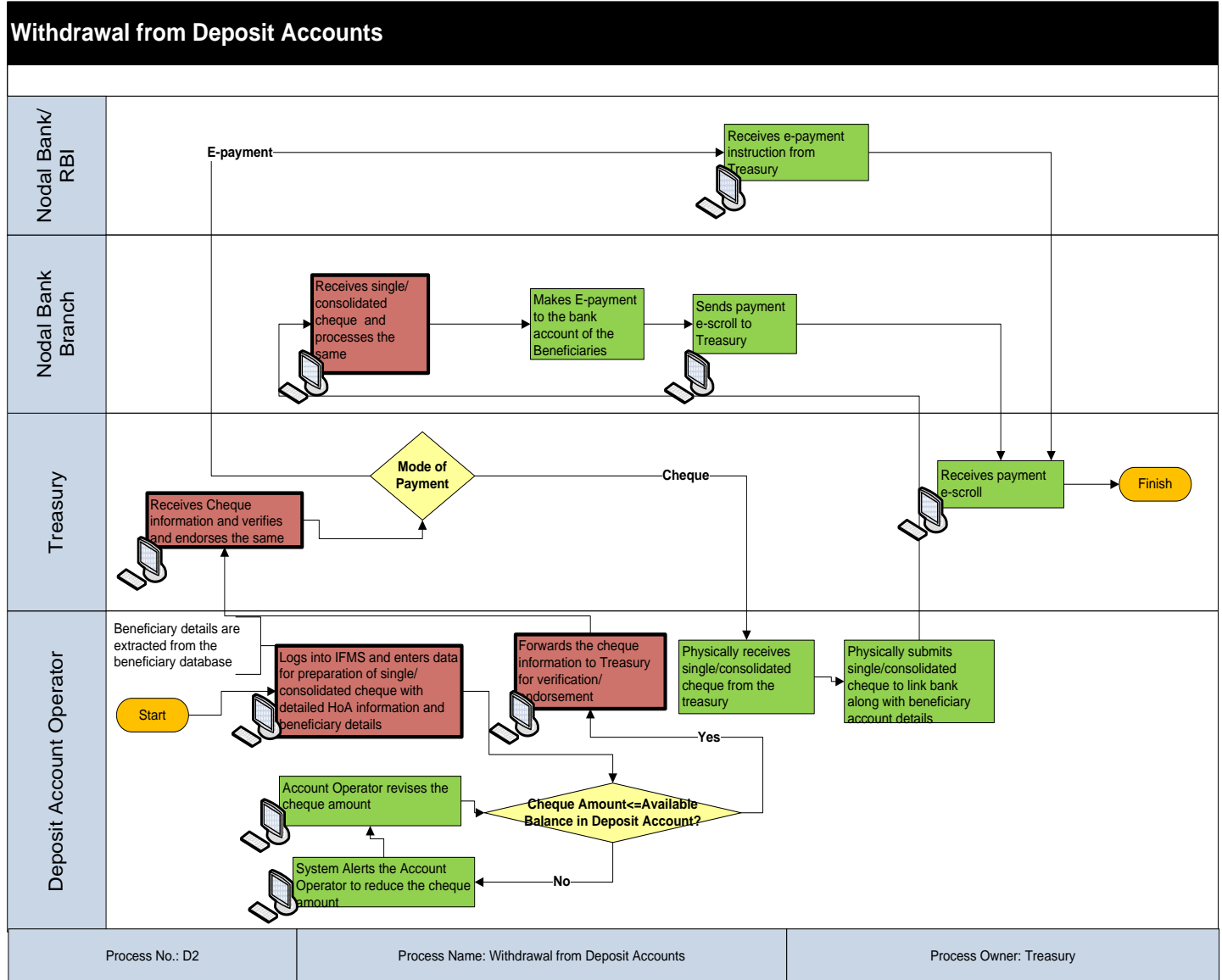
Sub Module Name: Deposit Account Cheque Preparation

Business Function Name: Withdrawal from Deposit Accounts

Business Function Description

This process describes the process of withdrawal from the Deposit accounts, depending on the nature of account provisions are made for withdrawal through bills and through the cheque book issued to the account administrator.

Business Function/Process Flow

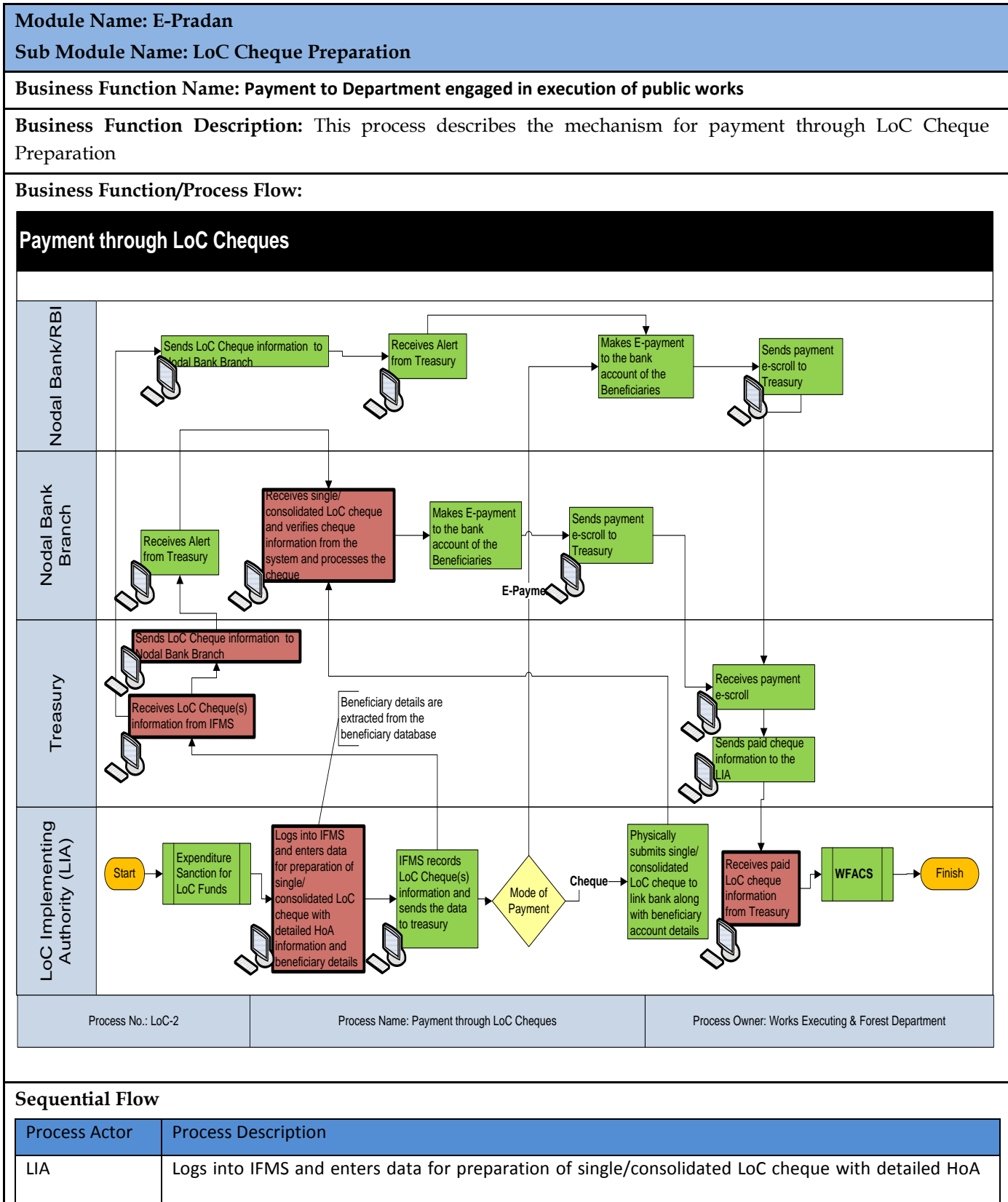


Sequential Flow

Process Actor	Process Description
Deposit Account Operator	<u>Logs into IFMS and enters data for preparation of single/consolidated cheque with detailed HoA information and beneficiary details</u>
Deposit Account Operator	Forwards the cheque information to Treasury for verification/endorsement

<b>Module Name: E-Pradan</b>	
<b>Sub Module Name: Deposit Account Cheque Preparation</b>	
Treasury	Receives Cheque information and verifies and endorses the same
Deposit Account Operator	Physically receives single/consolidated cheque from the treasury
Deposit Account Operator	Physically submits single/consolidated cheque to link bank along with beneficiary account details
Nodal Bank Branch	<u>Receives single/consolidated cheque and processes the same</u>
Nodal Bank Branch	Makes E-payment to the bank account of the Beneficiaries
Nodal Bank Branch	Sends payment e-scroll to RBI
Treasury	Receives payment e-scroll from Nodal bank / RBI
<b>Business Process Attributes/Data Elements (input data, output data):</b>	
<ol style="list-style-type: none"> <li>Ledger account Updation.</li> <li>Cheque details Updation against all withdrawal.</li> <li>Bill details submitted by account operator to the treasury.</li> </ol>	
<b>Functional Requirements for the process</b>	
<ol style="list-style-type: none"> <li>System shall allow PD Administrator to enter the expenditure details in the system for the expenditure.</li> <li>System shall allow PD administrator to submit cheque authorization request through the system.</li> <li>System shall facilitate online balance confirmation of PD A/c</li> <li>System shall facilitate cross-checking of information contained in the periodic bank statement furnished by commercial bank on CFMS portal and the expenditure information entered by the PD A/c administrator, and generate exception report in case of any difference</li> <li>Capability to refund lapsed deposits</li> <li>Capability for the AG to certify lapsed deposits related to courts on bills submitted online, before being sent to Treasury.</li> <li>Capability for refund of revenue receipts, EMDs, Caution Deposits, Civil deposits in single instance or in parts.</li> </ol>	
<b>Validation Requirements for the process</b>	
<ol style="list-style-type: none"> <li>Check for availability of balances under a deposit account before authorizing a payment</li> <li>Payments to be authorized through ECS should have the account number, IFSC and MICR code (wherever applicable).</li> </ol>	
<b>Interfaces with Other Modules/Sub Modules/External Stakeholders:</b>	
<ol style="list-style-type: none"> <li>CTS-Payment Processing</li> </ol>	
<b>MIS Requirements for the process</b>	
<ol style="list-style-type: none"> <li>Balances under various Deposit accounts.</li> <li>Ageing reports of amounts Deposit account wise.</li> <li>Balance Sheet.</li> <li>Scheme wise expenditure and balances available across Deposit accounts.</li> <li>Lapsed deposit statement.</li> </ol>	

## 10 Government Disbursement through Letter of Credit (LoC)



<b>Module Name: E-Pradan</b>	
<b>Sub Module Name: LoC Cheque Preparation</b>	
	information and beneficiary details
System	IFMS records LoC Cheque(s) information and sends the data to treasury
Treasury	<u>Receives LoC Cheque(s) information from IFMS</u>
Treasury	<u>Sends LoC Cheque information to Nodal bank</u>
Nodal Bank Branch	Receives Alert from Treasury
LIA	Physically submits single/consolidated LoC cheque to link bank along with beneficiary account details
Nodal Bank Branch	<u>Receives single/consolidated LoC cheque and verifies cheque information from the system and processes the cheque</u>
Nodal Bank Branch	Makes E-payment to the bank account of the Beneficiaries
Nodal Bank Branch	Sends payment e-scroll to Treasury
Treasury	Receives payment e-scroll from nodal bank branch
Treasury	Sends paid cheque information to the LIA
LIA	<u>Receives paid LoC cheque information from Treasury and extracts the data into WFACS</u>
<b>Business Process Attributes/Data Elements (input data, output data):</b>	
<ol style="list-style-type: none"> <li>Budget Allotment against Head of Accounts and Object Head</li> <li>Credit Availability against Head of Accounts</li> <li>Cheque Details against Head of Account and Object Head</li> <li>Unique Key against entered cheque details</li> </ol>	
<b>Functional Requirements for the process:</b>	
<ol style="list-style-type: none"> <li>System should allow Bank to receive LoC Cheque information before LoC Implementing Authority presents cheque to Bank for encashment</li> <li>Cheque information should be available to treasury as soon as the LoC Cheque is generated</li> </ol>	
<b>Validation Requirements for the process:</b>	
<ol style="list-style-type: none"> <li>Cheque amount need to be lesser than the credit availability against Head of Account admissible to the concerned Public Works Disburser</li> </ol>	
<b>Interfaces with Other Modules/Sub Modules/External Stakeholders:</b>	
<ol style="list-style-type: none"> <li>CTS-LoC Information</li> </ol>	
<b>MIS Requirements for the process:</b>	
<ol style="list-style-type: none"> <li>Drawal statistics for drawal against requisition</li> </ol>	

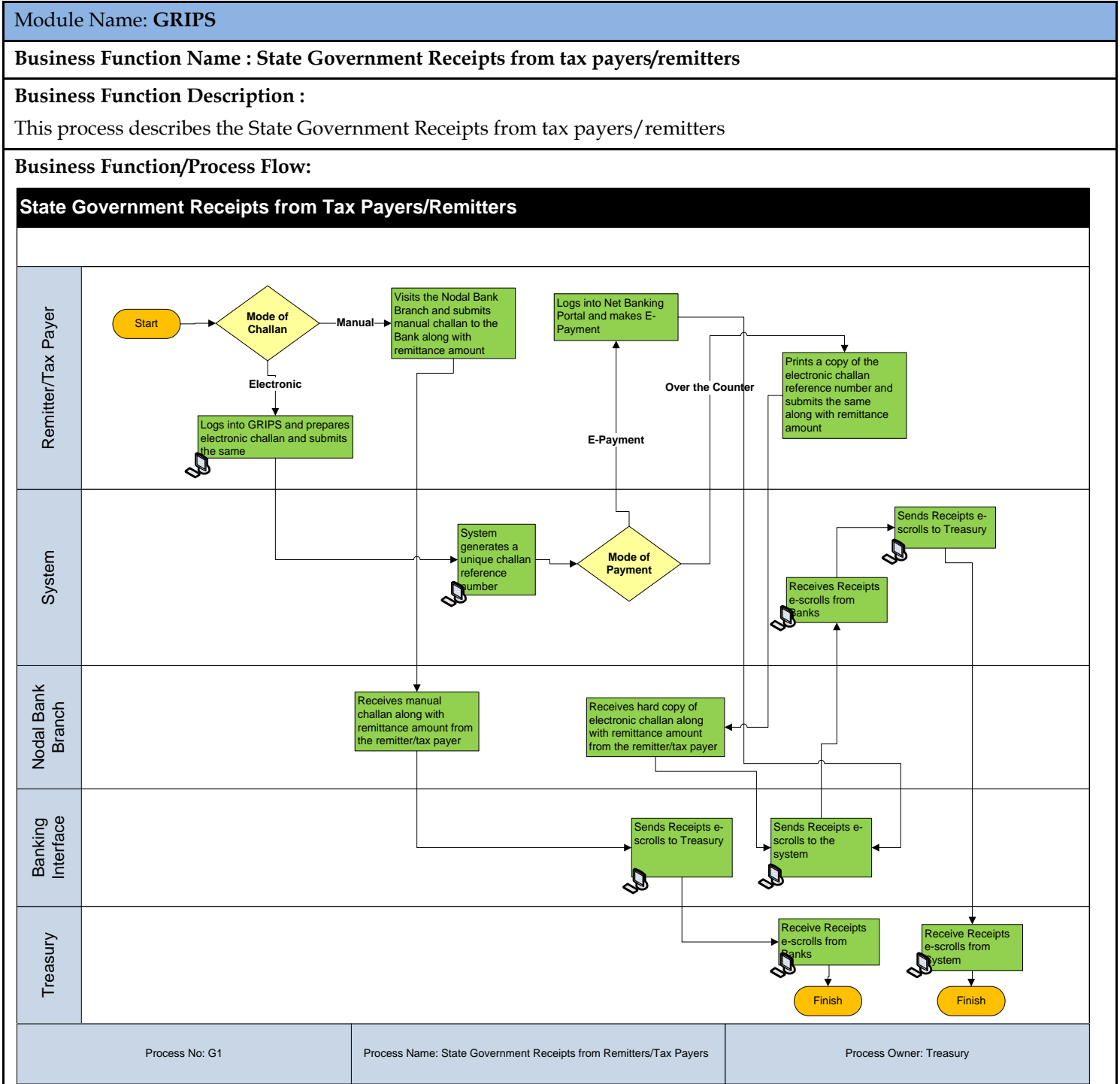
**Module Name: E-Pradan**

**Sub Module Name: LoC Cheque Preparation**

2. Drawal statistics for drawal against LoC
3. Treasury wise interest saved because of non-usage of LoC facility
4. List of authorized public works disburser
5. ECS / EFT issued report
6. ECS / EFT encashed report
7. Bills ready for ECS / EFT generation
8. Volume of transactions
9. Abstract of volume of transactions
10. Details of undelivered ECS records

## 11 State Government Receipts through Treasury

### 11.1 State Government Receipts from tax payers/remitters



#### Sequential Flow

Process Actor	Process Description



Module Name: GRIPS	
Remitter/Tax Payer	<b>Visits the Nodal Bank Branch and submits manual challan to the Bank along with remittance amount</b>
Remitter/Tax Payer	Logs into IFMS and prepares electronic challan and submits the same
System	IFMS generates a unique challan reference number
Remitter/Tax Payer	Prints a copy of the electronic challan reference number and submits the same along with remittance amount
Nodal Bank Branch	Receives manual challan along with remittance amount from the remitter/tax payer
Nodal Bank Branch	Receives hard copy of electronic challan along with remittance amount from the remitter/tax payer
Nodal Bank Branch	Sends Receipts e-scrolls to Treasury
Nodal Bank Branch	Sends Receipts e-scrolls to IFMS
System	Receive Receipts e-scrolls from Banks
Treasury	Receives Receipts e-scrolls from Banks

**Business Process Attributes/Data Elements (input data, output data)**

1. Revenue Department code
2. HoA details for the receipt scheme

**Functional Requirements for the process**

1. Provision for web service for allowing other departments / banks to integrate.
2. Provision of Web Services for allowing submission of challan details online while integrating with a payment gateway for processing the related Payment.
3. Remitters may directly access the website for remitting funds using the electronic challan form.
4. Provision of Web Services for allowing submission of challan details online while integrating with a payment gateway for processing the related Payment.
5. The Web Service would be a point of integration through which Citizen Facilitation Centers would be considered.
6. Capability to receive details of the payments under option 1) E-payment and 2) Payment to the departments.
7. Capability to receive and process receipt e-scrolls from the banks and carry out reconciliation with reference to the data from the departments.
8. Capability to maintain challan receipts archive with unique index for future reference, while accounting the aggregate receipts on HOA basis.
9. Capability for role based access to the officers of the relevant department to verify specific receipt challan from IFMS archive.
10. Capability to communicate to the department the status of each Payment.
11. Integration with E-Tender system to facilitate collection of EMD from the bidders.
12. Capability to allow the refunds against remitted amount. Such type of refund request may come using two mechanism –
  - As a bill for payment of refund
  - As a Scroll of Payment from Banks after they made direct payments based upon department request.
13. Capability to relate, all receipts received against loans, guarantees and investments, with the payments made using a unique ID.
14. Capability to perform reconciliation between the department and the Treasury for all online payments.
15. Capability to perform reconciliation between the treasury and the bank’s payment gateway for all online

**Module Name: GRIPS**

Payments.

16. Provision for sharing instrument wise data between agency bank and Treasury.
17. Capability to receive daily reports from various agencies.
18. Capability to print challans received online by the banks.
19. Challan generation using website.
20. Capability to generate credit certificate.
21. Name to HOA mapping.
22. Capability to accept payments using cheque, DD, cash, NEFT, account to account transfer, Debit card and Credit Card.
23. Capturing additional details wherever required such as in the cases of remittances like GPF, Bank , Loans and Advances, etc being paid by employees, as well as from departments on behalf of their staff.
24. Provision to use of NEFT for making Remittances.
25. Capability to make web based challan accessible to users in such a manner so that they can print it out along with the filled in details.
26. Provision for departments to use IFMS website.
27. Capability to perform online automated and scheduled reconciliation of data.
28. Capability to generate reminders to regular remitters.
29. Capability to generate alerts incase reconciliation procedure throws up Discrepancies.
30. Capability to generate challan ID and numbers and account for the TR challans, which are deducted while making payments at treasury level.
31. Capability to transfer funds between one-to-many HOAs or many-to-one HOAs or many-to-many HOAs simultaneously as part of single consolidated transaction.
32. Capability to transfer funds in deposit/funds account between one-to many treasuries or many-to-one treasuries or many-to-many treasuries simultaneous or individually.
33. Capability to intimate related DDOs for every transfer, taking place between HOAs using SMS and email.
34. Provision for authorized persons to block & unblock receipts done under specific HOAs. The provision should ensure that all such activities should be digitally signed.
35. Capability to take up fund transfer, wherein a debit is made (at one point) against a HOA/PD a/c and credit to a HOA.PD a/c across the state.
36. Linking to the deposit module.
37. Capability to deduct refunds from the total receipts of a particular HOA.
38. Provision for departmental mapping of HOA of receipts.

**Validation Requirements for the process**

1. The remitter/tax payer should pay the amount against the appropriate receipt HoA

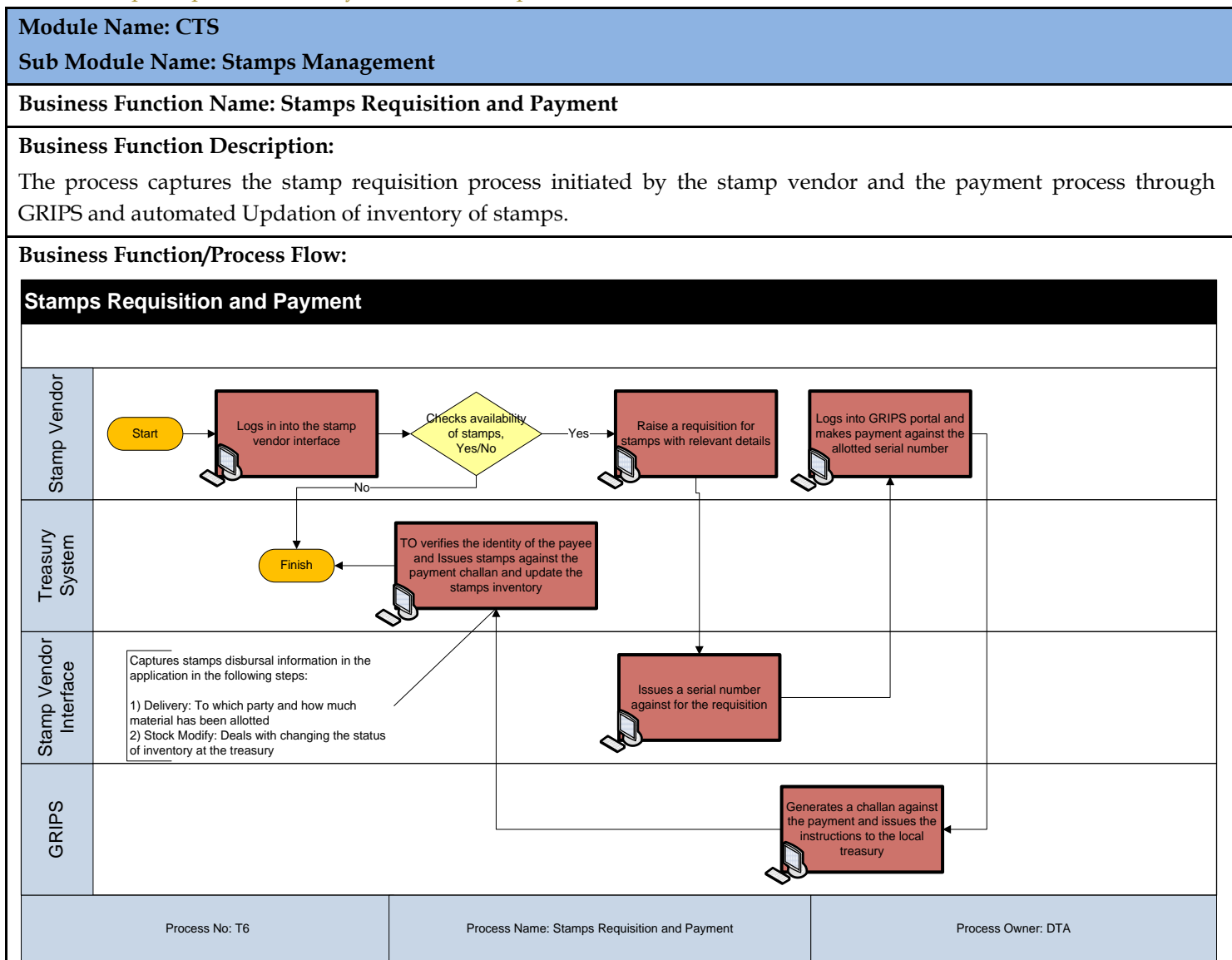
**Interfaces with Other Modules/Sub Modules/External Stakeholders:**

1. CTS-Receipts Processing
2. CTS-Stamps Management
3. E-Tender System

**MIS Requirements for the process:**

1. Tax and Non Tax Receipts information for the concerned departments
2. Receipt scheme wise Tax and Non Tax Receipts information upto detailed head/sub detailed head

11.2 Stamps Requisition and Payment from Stamp Vendors

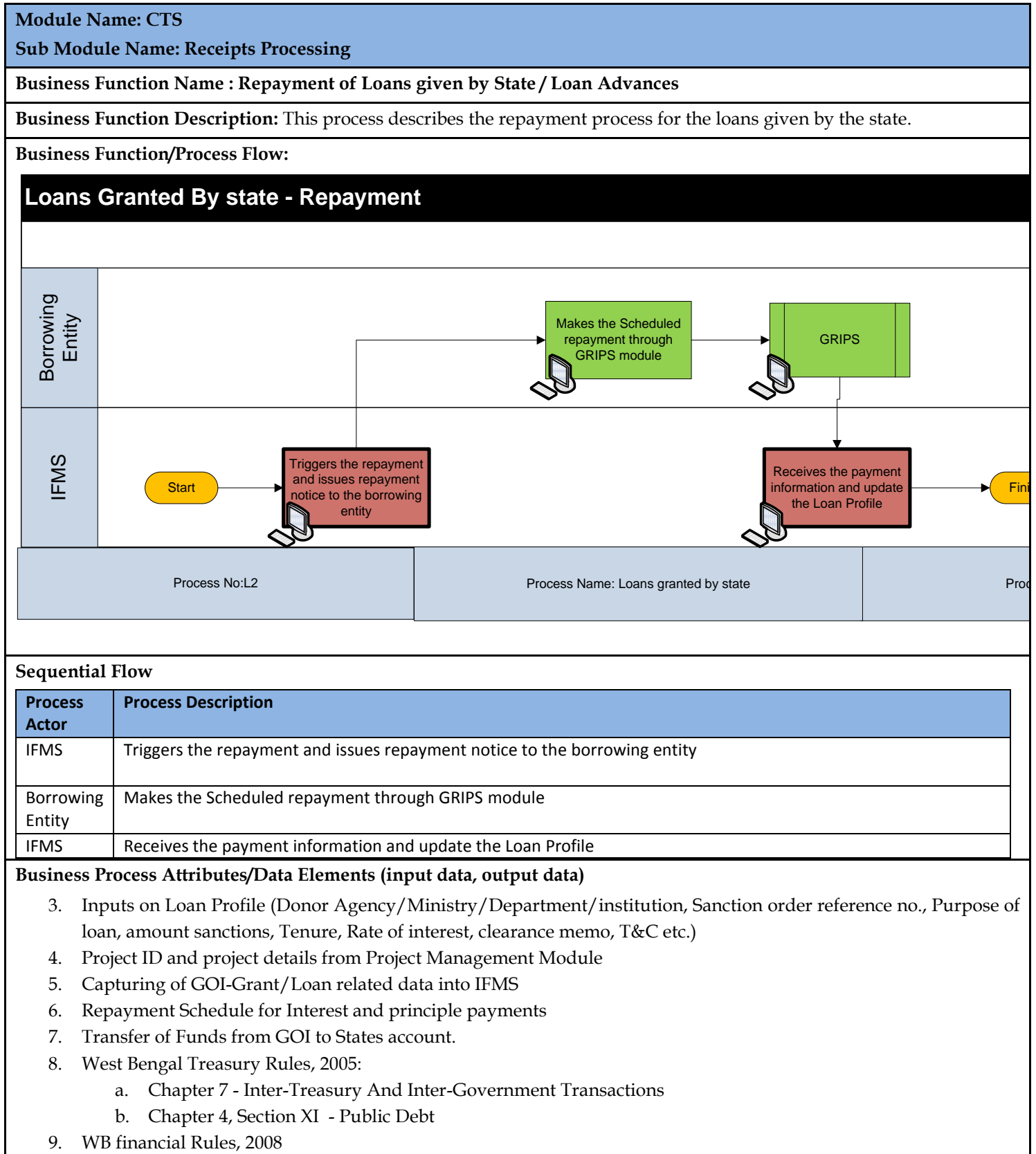


**Sequential Flow**

Process Actor	Process Description
Stamp Vendor	<u>Logs in into the stamp vendor interface</u>
Stamp Vendor	<u>Raise a requisition for stamps with relevant details</u>
Stamp Vendor	<u>Logs into GRIPS portal and makes payment against the allotted serial number</u>
GRIPS	<u>Generates a challan against the payment and issues the instructions to the local treasury</u>
Stamp Vendor Interface	<u>Issues a serial number against for the requisition</u>
Treasury	<u>TO verifies the identity of the payee and Issues stamps against the payment challan and update the stamps</u>

<b>Module Name: CTS</b>	
<b>Sub Module Name: Stamps Management</b>	
System	<u>inventory</u>
<b>Business Process Attributes/Data Elements (input data, output data):</b>	
<ol style="list-style-type: none"> <li>1. Stamps inventory data.</li> <li>2. Acknowledgement number issued to Stamp vendor.</li> <li>3. Challan.</li> </ol>	
<b>Functional Requirements for the process:</b>	
<ol style="list-style-type: none"> <li>1. System should allow capturing nature of stamps</li> <li>2. System should allow raising indent for stamps and its consolidation</li> <li>3. System should allow raising of requisition by treasury for issue of stamps (such as Non Judicial Stamp, Revenue Stamp, Non Judicial Stamp Paper, Insurance Stamp etc.) and Denominations (such as Rs. 5/-, Rs. 10/- etc.)</li> <li>4. System should allow stamp vendor to make online application/ requisition for stamps and raise temp.</li> <li>5. System should allow system to check the stamp stock online and allocate/ freeze the stamp stock for a particular vendor.</li> <li>6. System should allow raising of requisition by vendor to treasury - amount of stamps, category wise stamps, denomination of stamps, Head of account details, etc.</li> <li>7. System should allow to capture stamp invoice details.</li> <li>8. Maintain stock records of stamp paper number wise and denomination wise.</li> <li>9. System should allow raise requisition for stamps from other treasury and there should be a provision for transfer mechanism from one treasury to another.</li> <li>10. Based on a BI tool the system should be able to manage stamps inventory at the individual strong rooms. <ol style="list-style-type: none"> <li>a. Prompting for indent requisition.</li> <li>b. Maintenance of minimum stock level based on the seasonal sales of stamps.</li> <li>c. Treasury wise stamp sale management</li> <li>d. Inter treasury transfer</li> </ol> </li> </ol>	
<b>Validation Requirements for the process:</b>	
<ol style="list-style-type: none"> <li>1. Requisition can be raised only if there is the inventory with concerned treasury</li> <li>2. Stamp vendor must be tagged with the particular treasury.</li> <li>3. Stamp vendor should be registered with the treasury</li> </ol>	
<b>Interfaces with Other Modules/Sub Modules/External Stakeholders:</b>	
<ol style="list-style-type: none"> <li>1. GRIPS module</li> <li>2. Stamp vendor Interface</li> </ol>	
<b>MIS Requirements for the process:</b>	
<ol style="list-style-type: none"> <li>1. Stamps Inventory and Ageing Report</li> <li>2. Treasury/Vendor wise stamps Requisitions and Ageing</li> <li>3. Reports to generate District wise, Treasury wise, financial year wise, Month wise Sale of Government Stamps, generation modules for Graphical Representation (BAR Chart / Line Chart) of the Stamp Sales Data.</li> </ol>	

11.3 Repayment of Loans given by State / Loan Advances



**Module Name: CTS**

**Sub Module Name: Receipts Processing**

a. Chapter 9 – Grant In Aid

**Functional Requirements for the process**

1. System should have the capability to interface with the treasury processes (Bill preparation/Bill Processing/Bill payment) for tracking of the payment.
2. System should be able to generate a Grant/Loan profile with a unique Grant/Loan ID for each new grant received. System shall track the entire life cycle of the grant from receipt to utilization using that unique Grant/Loan ID.
3. The system should have capability to generate debt servicing schedule in an automated and scheduled manner.
4. System shall update the loan profile on accounting of every transaction of receipt or repayment of loans.
5. System should be able to interface with AG for update on Utilisation Certificates and information sharing on payments and receipts against each Loan ID.
6. System should be able to create the consolidated receivable and payable MIS for all types of loans and advances (GOI, EAP, FI etc) under the state.
7. System should have provision for catering to the bad debts adjustments.
8. System should have the provision for registration of entities (borrowing & lending institutions) in the IFMS, with unique identification number.

**Validation Requirements for the process**

1. Repayment schedule must be generated based on the Details mentioned during Loan ID creation and must be approved by AG and Finance department before transfer of funds
2. State will be able to use the funds post validation and accounting entries made by AG
3. West Bengal Treasury Rules, 2005:
  - a. Chapter 7 - Inter-Treasury And Inter-Government Transactions
  - b. Chapter 4, Section XI - Public Debt
4. WB financial Rules, 2008
  - a. Chapter 9 – Grant In Aid

**Interfaces with Other Modules/Sub Modules/External Stakeholders:**

1. Nodal Bank Interface
2. RBI Kolkata Interface
3. CBMS-Scheme Management

**MIS Requirements for the process:**

1. Outstanding balance and overdue amounts for loans borrowed or given.
2. Loan account statements.
3. Debt servicing statements.
4. List of adjustments.
5. Repayment history.
6. Cumulative statements on Loans taken.
7. Cumulative statement on guarantees against loans.
8. Liability registers.
9. Asset and Liability position of the State.
10. Periodical adjustments, monthly statement of receipts and disbursements in respect of loans etc.

## 12 Debt & Fund Flow Management

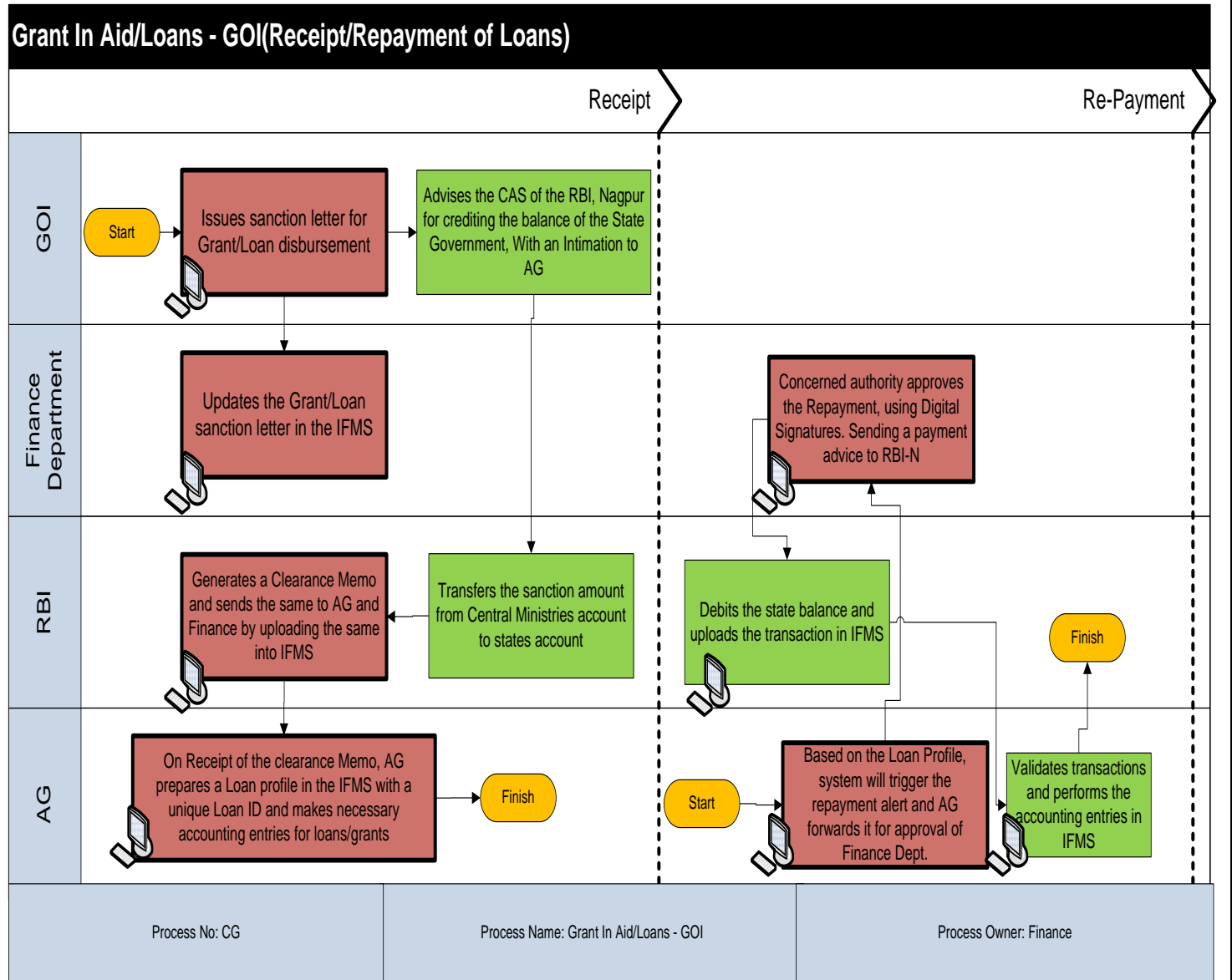
### 12.1 Receipt of Grants and Loans from GoI and Loan Repayment

**Module Name:** CBMS  
**Sub Module Name:** Fund Flow Management

**Business Function Name :** Grant In Aid – Government of India

**Business Function Description :**  
 This process Describes the process flow for receipt and payment of GOI grants/loans and repayment of the same through proposed IFMS, integrating various stakeholders likes RBI, AG, and Finance Department.

**Business Function/Process Flow:**



**Sequential Flow**

Module Name: CBMS	
Sub Module Name: Fund Flow Management	
Process Actor	Process Description
	<b>Receipt</b>
GOI	<u>Issues sanction letter for Grant/Loan disbursement</u>
GOI	Advises the CAS of the RBI, Nagpur for crediting the balance of the State Government, With an Intimation to AG
RBI	Transfers the sanction amount from Central Ministries account to states account
RBI	<u>Generates a Clearance Memo and sends the same to AG and Finance by uploading the same into IFMS</u>
AG	On Receipt of the clearance Memo, AG prepares a Loan profile in the IFMS with a unique Loan ID and makes necessary accounting entries for loans/grants
Process Actor	Process Description
	<b>Repayment</b>
AG	Based on the Loan Profile, system will trigger the repayment alert and AG forwards it for approval of Finance Dept.
Finance department	<u>Concerned authority approves the Repayment, using Digital Signatures. Sending a payment advice to RBI-N</u>
RBI	Debits the state balance and uploads the transaction in IFMS
AG	Validates transactions and performs the accounting entries in IFMS
<b>Business Process Attributes/Data Elements (input data, output data)</b>	
<ol style="list-style-type: none"> <li>1. Inputs on Loan Profile (Donor Agency/Ministry/Department/institution, Sanction order reference no., Purpose of loan, amount sanctions, Tenure, Rate of interest, clearance memo, T&amp;C etc.)</li> <li>2. Project ID and project details from Project Management Module</li> <li>3. Capturing of GOI-Grant/Loan related data into IFMS</li> <li>4. Repayment Schedule for Interest and principle payments</li> <li>5. Transfer of Funds from GOI to States account.</li> <li>6. West Bengal Treasury Rules, 2005:                         <ol style="list-style-type: none"> <li>a. Chapter 7 - Inter-Treasury And Inter-Government Transactions</li> <li>b. Chapter 4, Section XI - Public Debt</li> </ol> </li> <li>7. WB financial Rules, 2008                         <ol style="list-style-type: none"> <li>a. Chapter 9 – Grant In Aid</li> </ol> </li> </ol>	
<b>Functional Requirements for the process</b>	
<ol style="list-style-type: none"> <li>1. System should be able to generate a Grant/Loan profile with a unique Grant/Loan ID for each new grant received. System shall track the entire life cycle of the grant from receipt to utilization using that unique grant/Loan ID.</li> </ol>	



**Module Name: CBMS**

**Sub Module Name: Fund Flow Management**

2. In case of back to back loans, the loan ID shall be mapped with the Loans to PSUs ID to monitor the repayment of loans and recovery of loans.
3. System should have the ability for reporting on status of grant as per the following:
  - a. Plan Scheme wise
  - b. Project wise
  - c. Donor wise etc.
4. System should be able to give access to authorized user of the Concerned Department to request for budget based on grant/loan release.
5. The system should be able to give access to RBI and AG to perform related functions:
  - a. Uploading Financial transactions
  - b. Validating a Transaction
  - c. Updating HOA
  - d. Generation of clearance Memo
  - e. Creating of Loan profile with all relevant data points
6. System should be able to generate auto alerts in the form of status updates/E-Mail etc for every process step.
7. System should be able to generate alerts for pendency of any approval in the process flow and generate daily/weekly/monthly/quarterly/yearly MIS.
8. The system should have the capability of Pre-registration of all entities with full details before recording the financial asset or liability.
9. The system should have capability to generate debt servicing schedule in an automated and scheduled manner.
10. System shall be able to map the loan with a particular project/ scheme against which Central Government loan is disbursed.
11. System shall update the loan profile on accounting of every transaction of receipt or repayment of loans.
12. System should be capable to categorize the loan ID's in different types of loans (ACA, NCA, EAP's Loans form FI's etc)
13. System should be able to generate reports on donor/borrower wise debt statements.

**Validation Requirements for the process**

1. Repayment schedule must be generated based on the Details mentioned during Loan ID creation and must be approved by AG and Finance department before transfer of funds
2. State will be able to use the funds post validation and accounting entries made by AG
3. West Bengal Treasury Rules, 2005:
  - a. Chapter 7 - Inter-Treasury And Inter-Government Transactions
  - b. Chapter 4, Section XI - Public Debt
4. WB financial Rules, 2008
  - a. Chapter 9 – Grant In Aid

**Interfaces with Other Modules/Sub Modules/External Stakeholders:**

1. AG Interface
2. RBI Nagpur Interface

**MIS Requirements for the process:**

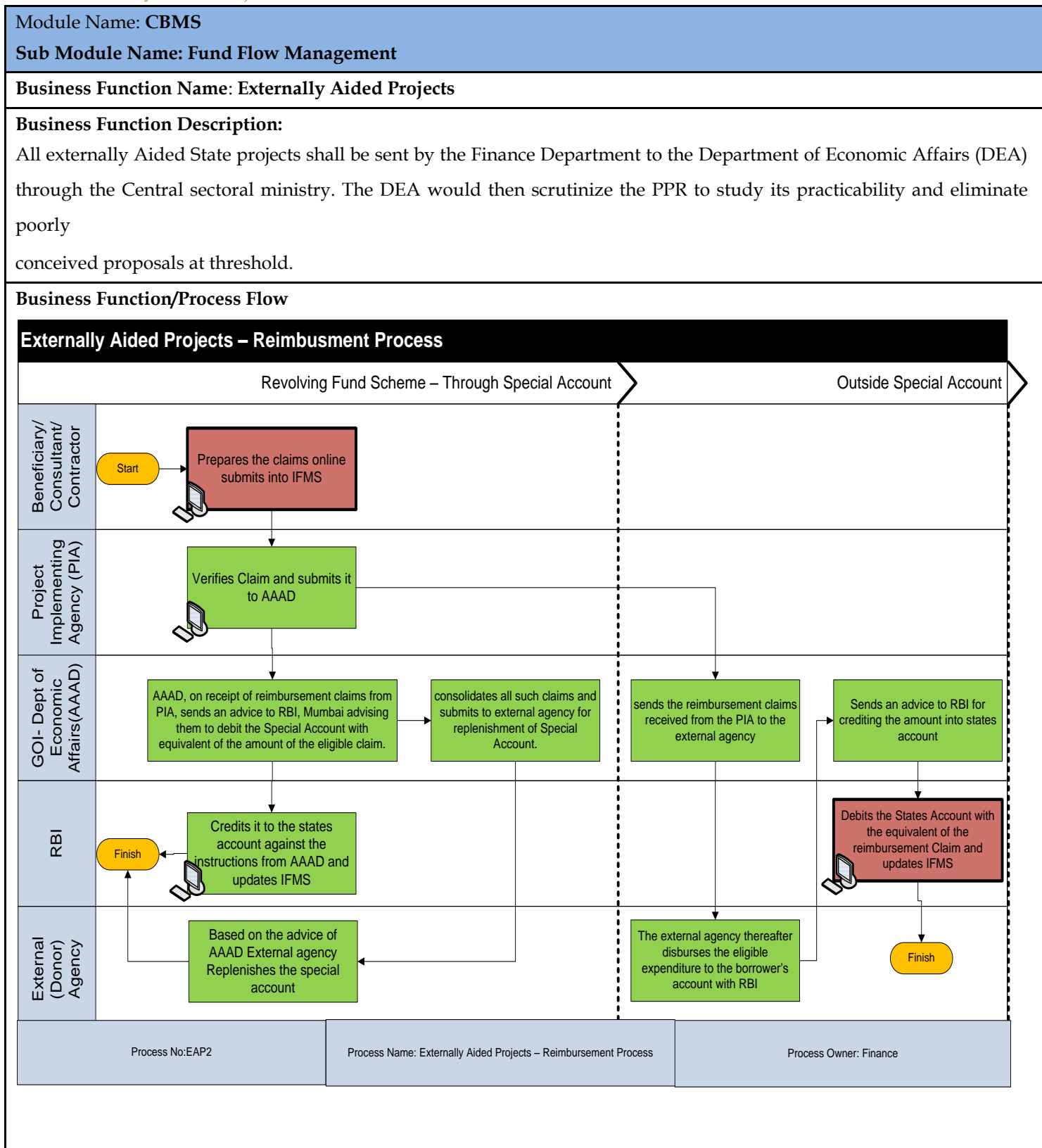
1. Outstanding balance and overdue amounts for loans borrowed or given.
2. Loan account statements.
3. Debt servicing statements.
4. List of adjustments.
5. Repayment history.

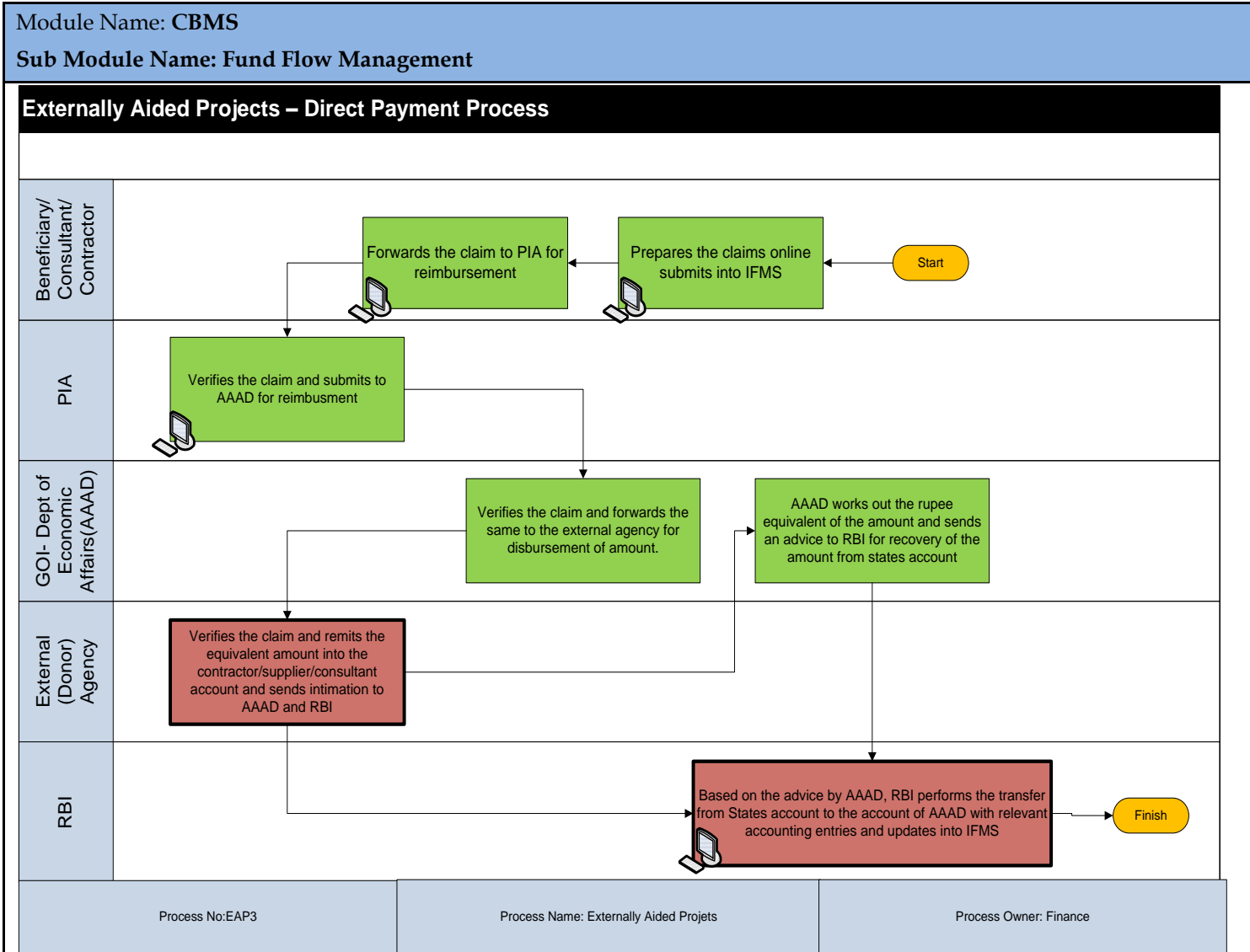
Module Name: CBMS

**Sub Module Name: Fund Flow Management**

6. Cumulative statements on Loans taken.
7. Cumulative statement on guarantees against loans.
8. Liability registers.
9. Asset and Liability position of the State.
10. Periodical adjustments, monthly statement of receipts and disbursements in respect of loans etc.
11. Cash balance of the state government.
12. Donor/borrower wise debt statements
13. Interstate balance of the state.

12.2 Externally Aided Projects





**Sequential Flow**

Process Actor	Process Description
Beneficiary/Consultant/Contractor	<u>Prepares the claims online submits into IFMS</u>
Project Implementing Agency (PIA)	Verifies Claim and submits it to AAAD
GOI- Dept of Economic Affairs(AAAD)	AAAD, on receipt of reimbursement claims from PIA, sends an advice to RBI, Mumbai advising them to debit the Special Account with equivalent of the amount of the eligible claim.
GOI- Dept of Economic Affairs(AAAD)	consolidates all such claims and submits to external agency for replenishment of Special Account.

Module Name: CBMS	
Sub Module Name: Fund Flow Management	
GOI- Dept of Economic Affairs(AAAD)	sends the reimbursement claims received from the PIA to the external agency
GOI- Dept of Economic Affairs(AAAD)	Sends an advice to RBI for crediting the amount into states account
RBI	Credits it to the states account against the instructions from AAAD and updates IFMS
RBI	<u>Debits the States Account with the equivalent of the reimbursement Claim and updates IFMS</u>
External Agency	Based on the advice of AAAD External agency Replenishes the special account
External Agency	The external agency thereafter disburses the eligible expenditure to the borrower’s account with RBI
Process Actor	Process Description
Beneficiary/Consultant/Contractor	Prepares the claims online submits into IFMS
Beneficiary/Consultant/Contractor	Forwards the claim to PIA for reimbursement
Project Implementing Agency (PIA)	<u>Verifies the claim and submits to AAAD for reimbusement</u>
GOI- Dept of Economic Affairs(AAAD)	Verifies the claim and forwards the same to the external agency for disbursement of amount.
GOI- Dept of Economic Affairs(AAAD)	AAAD works out the rupee equivalent of the amount and sends an advice to RBI for recovery of the amount from states account
External Agency	Verifies the claim and remits the equivalent amount into the contractor/supplier/consultant account and sends intimation to AAAD and RBI
RBI	<u>Based on the advice by AAAD, RBI performs the transfer from States account to the account of AAAD with relevant accounting entries and updates into IFMS</u>
<b>Business Process Attributes/Data Elements (input data, output data)</b>	
<ol style="list-style-type: none"> <li>Beneficiary/ contractor/ consultants registration number generated through IFMS.</li> <li>Claim details (value, purpose, reference ID, sanction No.etc)</li> <li>Beneficiary/ contractor/ consultants to PIA tagging</li> </ol>	

**Module Name: CBMS**

**Sub Module Name: Fund Flow Management**

4. Project ID generated based on the approved PPR & DPR
5. Loan Profile for the Approved Loan (Donor Agency/Ministry/Department/institution, Sanction order reference no., Purpose of loan, amount sanctions, Tenure, Rate of interest, clearance memo, T&C etc.)
6. RBI data on transfer of funds.
7. WB financial Rules, 2008
  - a. Chapter 12 – Externally Aided Projects

**Functional Requirements for the process**

1. System should have the provision of input of key parameters of PPR and DPR for approval and perusal of the approving authority.
2. In case of back to back loans, the loan ID shall be mapped with the Loans to PSUs ID to monitor the repayment of loans and recovery of loans.
3. The system should be able to capture the status of the PPR/DPR, even though the validation/appraisal of the DPR/PPR may happen manually but the same should be reflected in the IFMS monitoring the approval/disapproval and corrections made at various stages.
4. System should be able to generate a Grant/Loan profile with a unique Grant/Loan ID for each new grant received. System shall track the entire life cycle of the grant from receipt to utilization using that unique Grant/Loan ID.
5. System should have the provision of capturing central sector projects details and fund/ information flow separately.
6. System should allow the implementing agencies to periodically enter the grant receipt and expended details in IFMS. Further, it shall facilitate them in generating/ uploading the utilization certificate for Government perusal.
7. System shall facilitate the authorized user of the concerned Department to generate utilization certificate in the requisite format for submission to Central Government.
8. The system should have the capability of Pre-registration of all entities with full details before recording the financial asset or liability
9. The system should have capability to generate debt servicing schedule in an automated and scheduled manner
10. System shall update the loan profile on accounting of every transaction of receipt or repayment of loans.
11. The system should have the provision for capturing the guarantee details issued by the Finance dept.

**Validation Requirements for the process**

1. All the Externally Aided Processed must be approved through the appraisal process by finance department and DEA
2. All proposals / Schemes of the departments for external assistance should have adequate budgetary provisions.
3. All such projects should be approved from environmental angle from the State Pollution Control Board, and other statutory and non statutory clearances.
4. Loan Profile should clearly reflect all requirements as per the contract between GOI and the external lending agency.
5. WB financial Rules, 2008
  - a. Chapter 12 – Externally Aided Projects

**Interfaces with Other Modules/Sub Modules/External Stakeholders:**

1. AG Interface
2. RBI Nagpur Interface

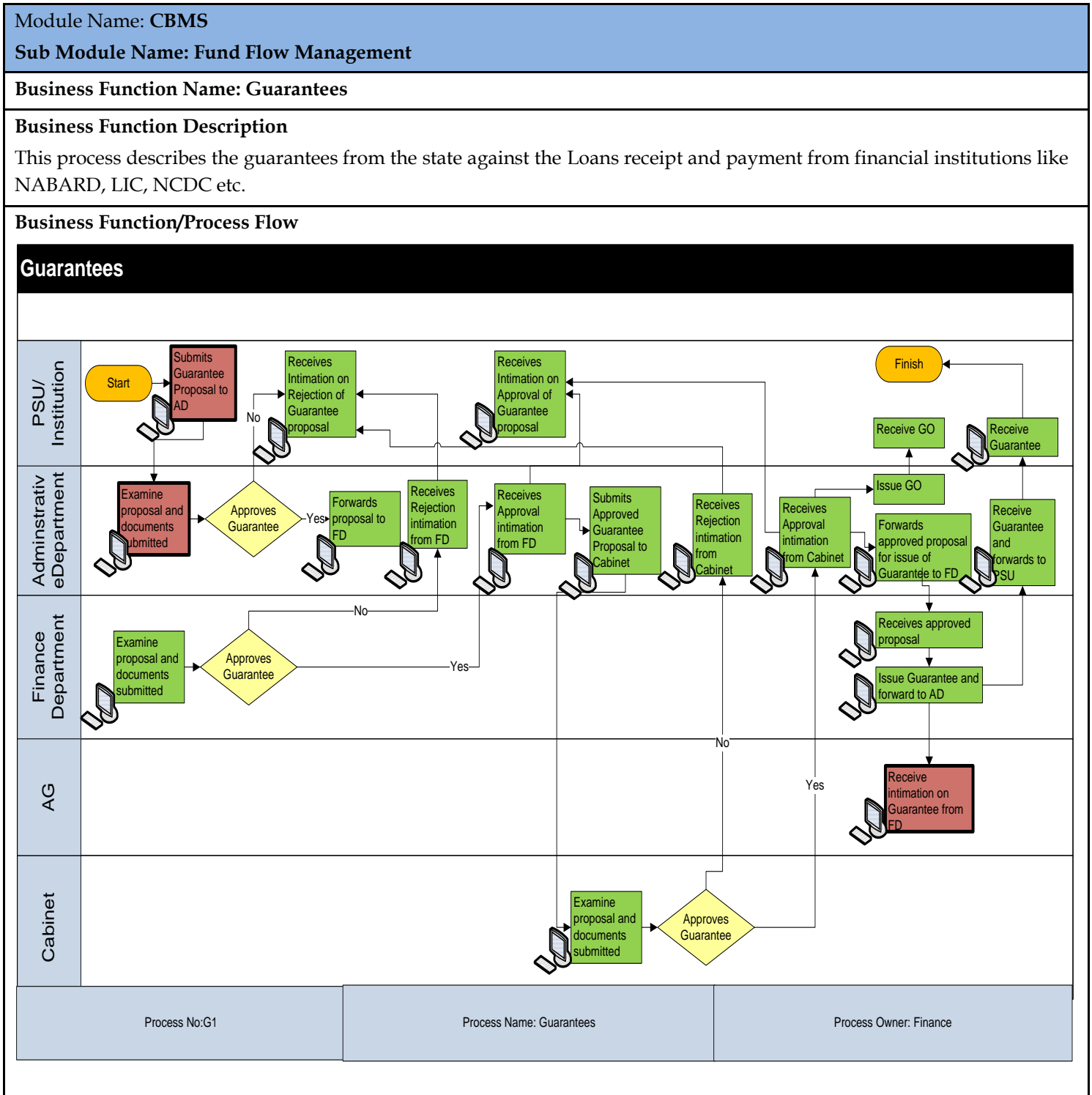
**MIS Requirements for the process**

Module Name: CBMS

**Sub Module Name: Fund Flow Management**

1. Outstanding balance and overdue amounts for loans borrowed or given.
2. Loan account statements.
3. Debt servicing statements.
4. List of adjustments.
5. Repayment history.
6. Cumulative statements on Loans taken.
7. Cumulative statement on guarantees against loans.
8. Liability registers.
9. Asset and Liability position of the State.
10. Periodical adjustments, monthly statement of receipts and disbursements in respect of loans etc.
11. Cash balance of the state government.
12. Donor/borrower wise debt statements.

12.3 Issue of Government Guarantees





**Sequential Flow**

Process Actor	Process Description
PSU/ Institution	<u>Submits Guarantee Proposal to AD</u>
Administrative department	Examine proposal and documents submitted
Administrative department	Forwards proposal to FD
Finance Department	Examine proposal and documents submitted
Administrative department	<u>Receives Approval intimation from FD</u>
Administrative department	Submits Approved Guarantee Proposal to Cabinet
Cabinet	Examine proposal and documents submitted
Administrative department	Receives Approval intimation from Cabinet
Administrative department	Forwards approved proposal for issue of Guarantee to FD
Finance Department	Receives approved proposal
Finance Department	Issue Guarantee and forward to AD
Administrative department	Receive Guarantee and forwards to PSU
PSU/ Institution	Receive Guarantee
Administrative department	Receives Rejection intimation from FD
PSU/ Institution	Receives Intimation on Rejection of Guarantee proposal
Administrative department	Receives Rejection intimation from Cabinet
Administrative department	<u>Issue GO</u>
PSU/ Institution	Receive GO

**Business Process Attributes/Data Elements (input data, output data)**

1. Guarantee proposal submitted by the PSU/Institution
2. Loan Profile (Donor Agency/Ministry/Department/institution, Sanction order reference no., Purpose of loan, amount sanctions, Tenure, Rate of interest, clearance memo, T&C etc.)
3. Project ID from scheme monitoring sub-module.

**Functional Requirements for the process**

1. The System should be able to allow the PSU/Institution to submit proposal for guarantee issues to the respective departments.
2. System should allow the respective department and FD to review proposal as per relevant guidelines / rules and provide its agreement/ refusal.
3. System should trigger an alert to FD on generation of Guarantee ID, enabling the FD to provide concurrence & sanction in IFMS.
4. System shall allow creation of Guarantee profile comprising of unique guarantee ID, decision on guarantee, name of the PSU/Institution requesting for guarantee, guarantee amount, Respective department, terms of guarantee, details of borrowings, repayment details, etc.
5. System shall generate alerts for acceptance/ rejection of guarantee proposal, guarantee commission due, delay in repayment of borrowings by PSU, etc.
6. The system shall facilitate generation of sanction order to PSU and trigger an alert to FD & AG
7. System shall generate alerts for FD and Administrative department for the successful updation of guarantees related interest payment and/or loan repayment made by PSU.
8. System shall provide BI /Data mining tools to evaluate creditworthiness of PSU with required past history/ data available in the system, in case the PSU requests for guarantee in future.

**Validation Requirements for the process**

1. All entities must be registered in IFMS for initiation of process
2. Repayment of Interest and Principal should be routed through treasury repayment process

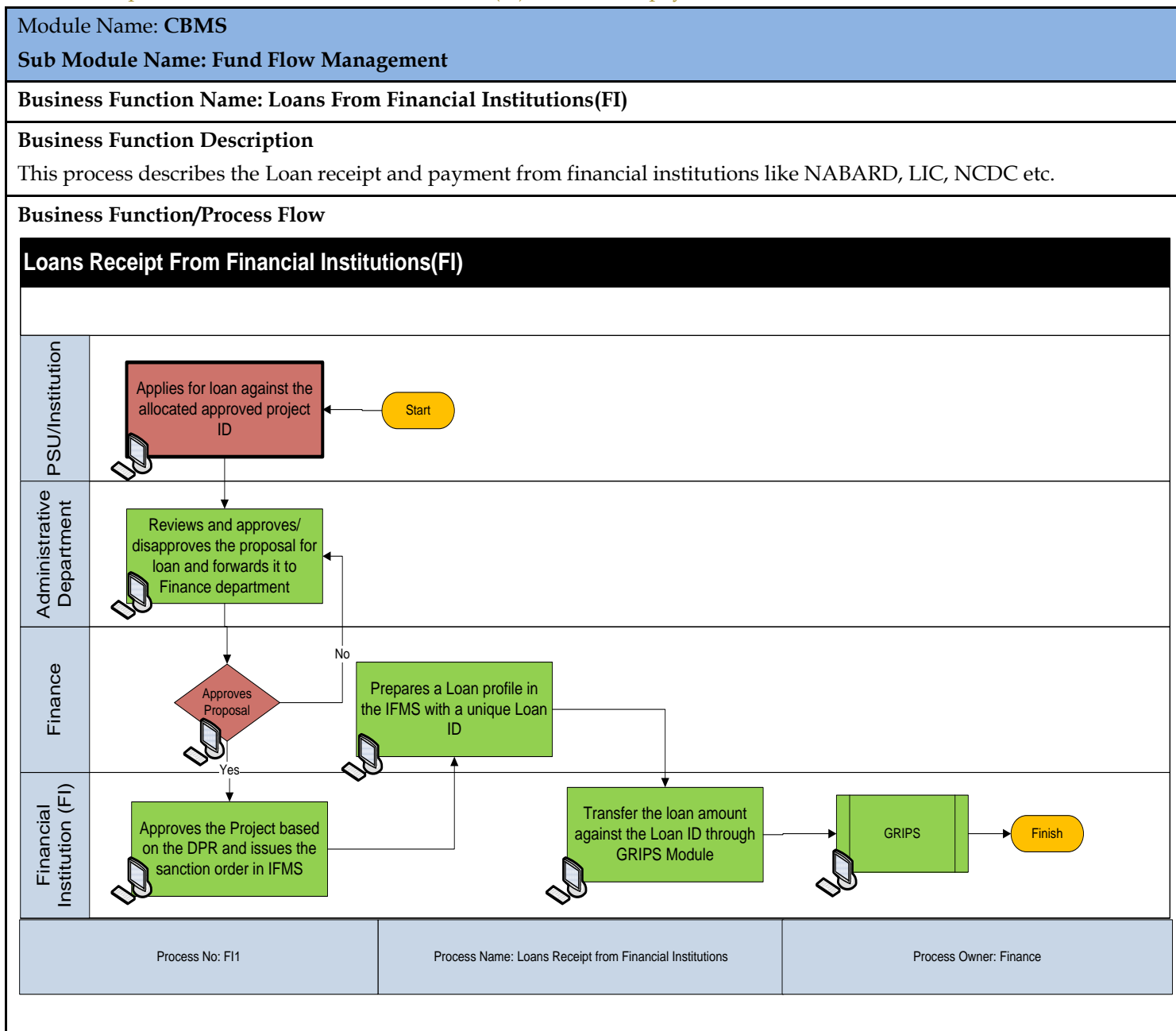
**Interfaces with Other Modules/Sub Modules/External Stakeholders:**

1. Interface for PSU/Institutions

**MIS Requirements for the process**

1. Guarantee Liability Report
2. Cash balance of the guarantee account of the state government.
3. PSU/Institution credit history

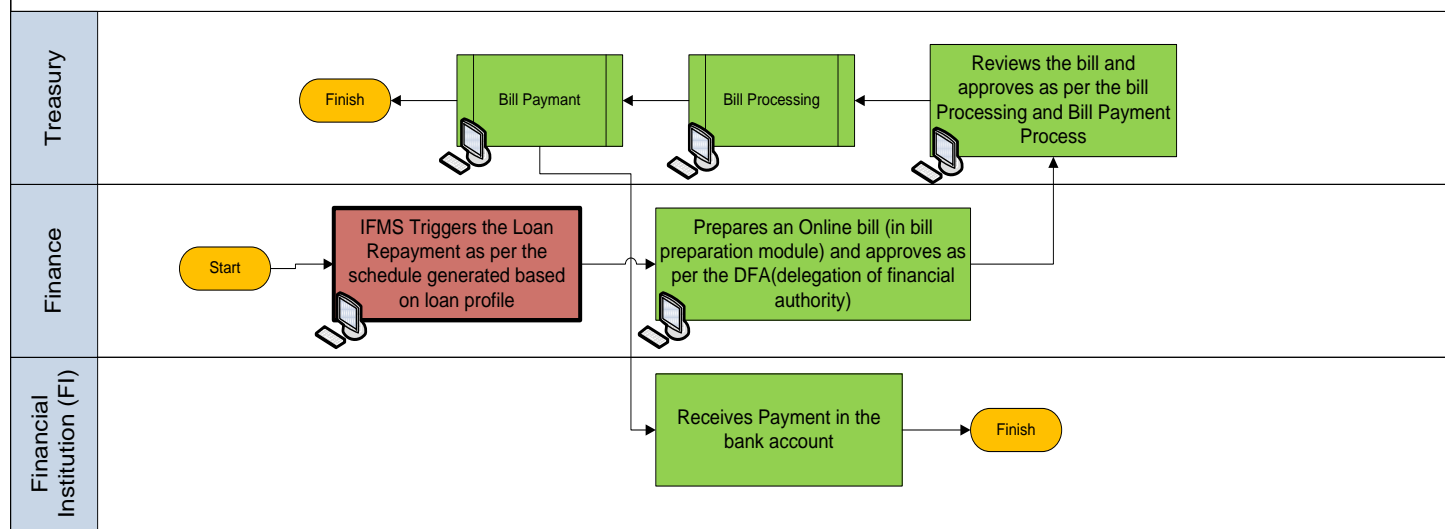
12.4 Receipt of Loans from Financial Institutions (FI) and Loan Repayment



Module Name: CBMS

Sub Module Name: Fund Flow Management

**Loans Repayment - Financial Institutions(FI)**



Process No: FI2

Process Name: Loans Repayment from Financial Institutions

Process Owner: Finance

**Sequential Flow**

Process Actor	Process Description
PSU/ Institution	<u>Applies for loan against the allocated approved project ID</u>
Administrative Department	Reviews and approves/disapproves the proposal for loan and forwards it to Finance department
Finance	<u>Approves Proposal</u>
Financial Institution	Approves the Project based on the DPR and issues the sanction order in IFMS
Finance	Prepares a Loan profile in the IFMS with a unique Loan ID
Finance	Transfer the loan amount against the Loan ID through GRIPS Module

Process Actor	Process Description
Finance	<u>IFMS Triggers the Loan Repayment as per the schedule generated based on loan profile</u>
Finance	Prepares an Online bill (in bill preparation module) and approves as per the DFA(delegation of financial authority)
Treasury	Reviews the bill and approves as per the bill Processing and Bill Payment Process

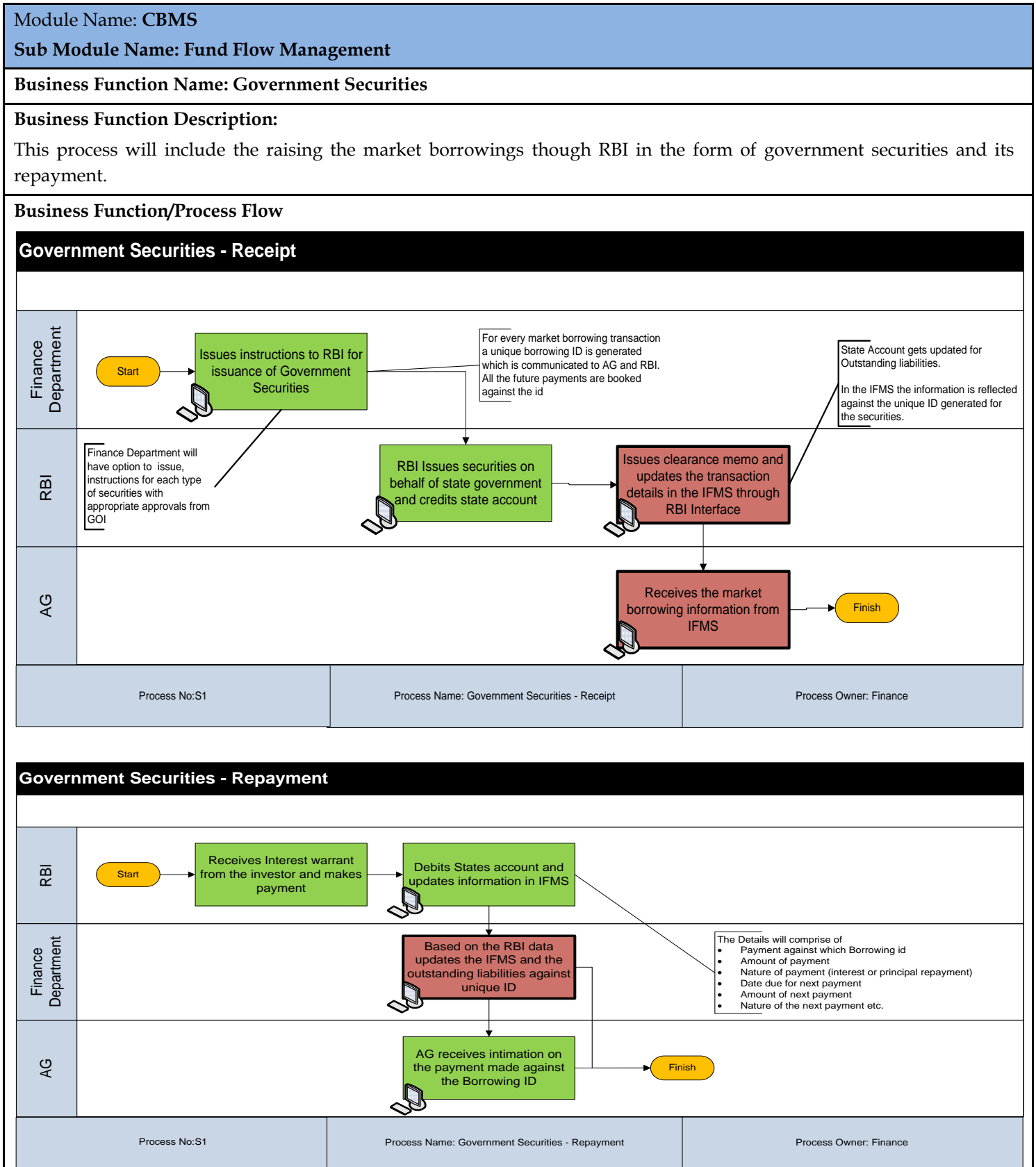
<b>Module Name: CBMS</b>	
<b>Sub Module Name: Fund Flow Management</b>	
Financial Institution	Receives Payment in the bank account
<p><b>Business Process Attributes/Data Elements (input data, output data)</b></p> <ol style="list-style-type: none"> <li>1. Loan Profile (Donor Agency/Ministry/Department/institution, Sanction order reference no., Purpose of loan, amount sanctions, Tenure, Rate of interest, clearance memo, T&amp;C etc.)</li> <li>2. Project ID from project management module.</li> </ol>	
<p><b>Functional Requirements for the process</b></p> <ol style="list-style-type: none"> <li>1. System should have the provision of input of key parameters of DPR for approval and perusal of the approving authority</li> <li>2. System should have provision for processing of loan against the appropriate Project ID.</li> <li>3. In case of back to back loans, the loan ID shall be mapped with the Loans to PSUs ID to monitor the repayment of loans and recovery of loans.</li> <li>4. The system should have the capability to modify the DPR parameters.</li> <li>5. The system should have an inbuilt Loan profile template for putting in the parameters.</li> <li>6. The system should have the capability of Pre-registration of all entities with full details before recording the financial asset or liability</li> <li>7. The system should be able to send auto alerts to all stake holders after completion of each step like, approval of DPR, uploading of sanction order, creation of Loan ID, receipt of payment etc.</li> <li>8. The system should have capability to generate debt servicing schedule in an automated and scheduled manner</li> <li>9. The system should have the capability to generate auto triggers for initiation of repayment.</li> <li>10. The system should have option for approval/sanction of repayment, for some cases the system should have the capability to auto approve the payment.</li> <li>11. System shall update the loan profile on accounting of every transaction of receipt or repayment of loans.</li> <li>12. The system should have the provision for capturing the guarantee details issued by the Finance dept.</li> </ol>	
<p><b>Validation Requirements for the process</b></p> <ol style="list-style-type: none"> <li>1. All entities must be registered in IFMS for initiation of process</li> <li>2. Repayment of Interest and Principal should be routed through treasury repayment process</li> <li>3. The DPR must be prepared/ approved as per the formats mentioned in the WB Financial rulebook.</li> </ol>	
<p><b>Interfaces with Other Modules/Sub Modules/External Stakeholders:</b></p> <ol style="list-style-type: none"> <li>1. GRIPS</li> <li>2. CTS-Bill Processing</li> <li>3. CTS-Receipts Processing</li> </ol>	
<p><b>MIS Requirements for the process</b></p> <ol style="list-style-type: none"> <li>1. Outstanding balance and overdue amounts for loans borrowed or given.</li> <li>2. Loan account statements.</li> <li>3. Debt servicing statements.</li> <li>4. List of adjustments.</li> <li>5. Repayment history.</li> <li>6. Cumulative statements on Loans taken.</li> <li>7. Cumulative statement on guarantees against loans.</li> <li>8. Liability registers.</li> </ol>	

Module Name: CBMS

**Sub Module Name: Fund Flow Management**

9. Asset and Liability position of the State.
10. Periodical adjustments, monthly statement of receipts and disbursements in respect of loans etc.
11. Cash balance of the state government.

12.5 Market Borrowings and Repayment



Module Name: CBMS
Sub Module Name: Fund Flow Management

**Sequential Flow**

Process Actor	Process Description
Finance Department	<u>Finance Department prepares a market loan proposal based on overall market borrowing cap fixed by Gol</u>
Finance Department	This market loan proposal is sent to Gol for approval
Finance Department	The approval for market loan obtained by Gol is uploaded in the system by the Finance Department and a unique market borrowing id is created
Finance Department	Finance Department issues instructions to RBI for issuance of government securities against this id
Finance Department	Parallely, Finance Department initiates creation of a new scheme code under the major head “6003” to incorporate the new market borrowing and forwards the same to AG for approval
RBI	RBI issues notification for sale of government securities and issues the securities on behalf of the state.
RBI	RBI credits the State account.
RBI	RBI updates the transaction details in IFMS.
AG	AG receives the transaction details through IFMS and updates the states accounts

Process Actor	Process Description
RBI	Receives Interest warrant from the investor and makes payment
RBI	Debits States account and updates information in IFMS
Finance Department	<u>Based on the RBI data updates the IFMS and the outstanding liabilities against unique ID</u>
AG	AG receives intimation on the payment made against the Borrowing ID

**Business Process Attributes/Data Elements (input data, output data)**

1. Loan Profile (Donor Agency/Ministry/Department/institution, Sanction order reference no., Purpose of loan, amount sanctions, Tenure, Rate of interest, clearance memo, T&C etc.)
2. GO number
3. Borrowing ID
4. Amount and nature of payment

**Functional Requirements for the process**

1. System should be able to issue instructions for issuance of government securities and forward the same to RBI



**Module Name: CBMS**

**Sub Module Name: Fund Flow Management**

after due approval from all authorities.

2. System should generate unique ID for every transaction and track against the GO issued
3. System should interpret data from RBI regarding the sale of government securities and update the same into IFMS with information to AG.

**Validation Requirements for the process**

1. RBI data to be used for Updation against borrowing ID
2. Instructions to RBI for transfer of funds should be based on the approvals from GOI

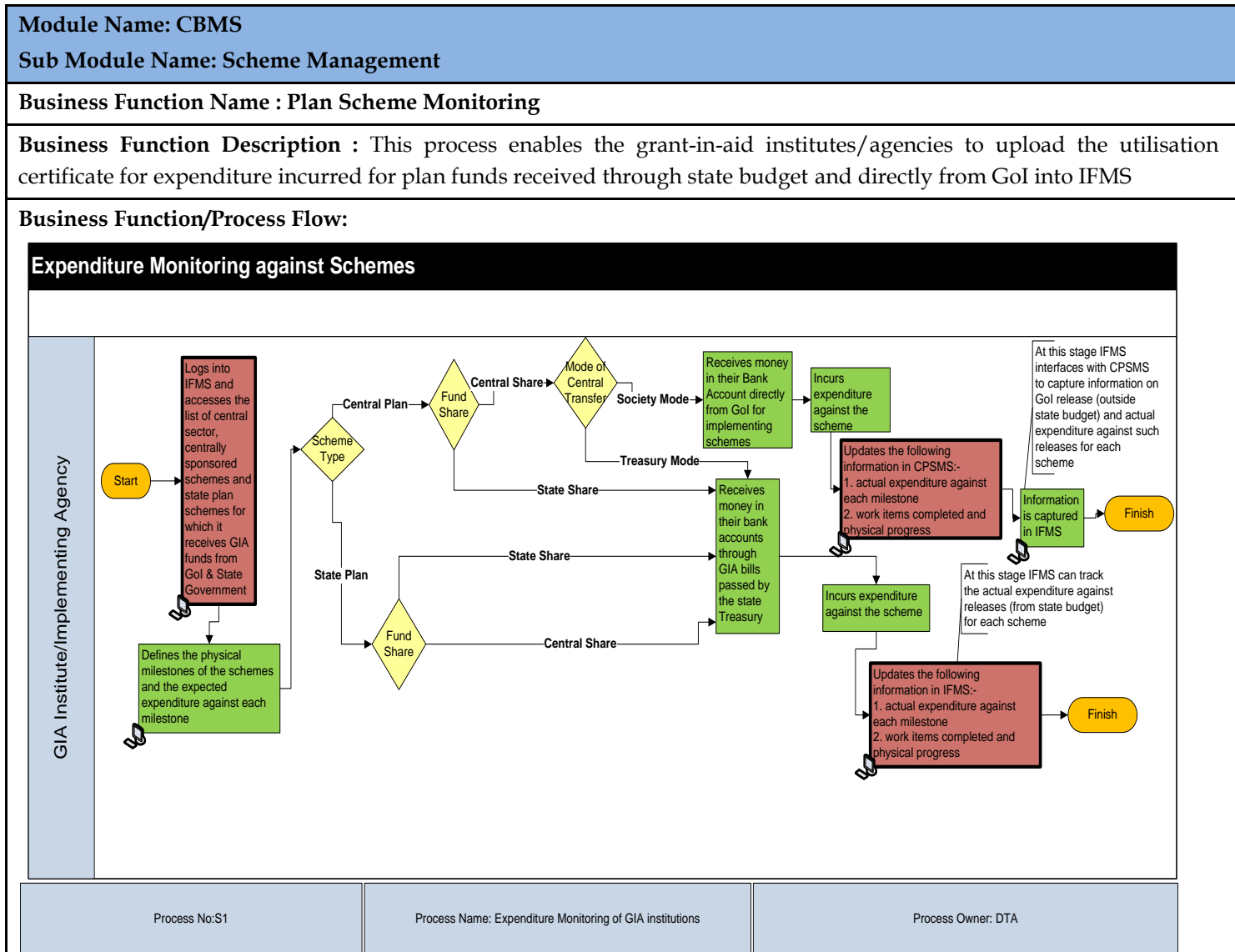
**Interfaces with Other Modules/Sub Modules/External Stakeholders:**

1. RBI Nagpur Interface
2. AG Interface

**MIS Requirements for the process**

1. Outstanding balance and overdue amounts for loans borrowed or given.
2. Loan account statements.
3. Debt servicing statements.
4. Types of government securities issued and the liability against each type.
5. List of adjustments.
6. Repayment history.
7. Cumulative statements on Loans taken.
8. Cumulative statement on guarantees against loans.
9. Liability registers.
10. Asset and Liability position of the State.
11. Periodical adjustments, monthly statement of receipts and disbursements in respect of loans etc.
12. Cash balance of the state government.
13. Donor/borrower wise debt statements.

### 13 Plan Scheme Monitoring



**Sequential Flow**

Process Actor	Process Description
GIA Institute/Agency	<u>Logs into IFMS and accesses the list of central sector, centrally sponsored schemes and state plan schemes for which it receives GIA funds from GoI &amp; State Government</u>
GIA Institute/Agency	Defines the physical milestones of the schemes and the expected expenditure against each milestone
GIA Institute/Agency	Receives money in their Bank Account directly from GoI for implementing schemes
GIA Institute/Agency	Receives money in their bank accounts through GIA bills passed by the state Treasury

<b>Module Name: CBMS</b>	
<b>Sub Module Name: Scheme Management</b>	
GIA Institute/Agency	Incurs expenditure against the scheme
GIA Institute/Agency	Updates the following information in CPSMS:- 1. actual expenditure against each milestone 2. work items completed and physical progress
GIA Institute/Agency	Updates the following information in IFMS:- 1. actual expenditure against each milestone 2. work items completed and physical progress
<b>Business Process Attributes/Data Elements (input data, output data)</b>	
<ol style="list-style-type: none"> <li>1. Entry of details for Feasibility Report by the Departments</li> <li>2. Entry of details for Detailed Project Report by the Departments for approved feasibility report</li> <li>3. A list of approved project plans/proposals for non EAP plan projects/schemes</li> </ol>	
<b>Functional Requirements for the process</b>	
<ol style="list-style-type: none"> <li>1. The System should have an Agency master where all state level agencies receiving plan grants from state and GoI are mapped</li> <li>2. The implementing agencies should have provision to login to IFMS</li> <li>3. The implementing agencies should have provision to define scheme specific physical milestones and enter expected expenditure against each milestone</li> <li>4. The system should interface with CPSMS application of the GoI and fetch the following details regarding the expenditure status of these same implementing agencies (for plan funds received directly from GoI bypassing state budget):-             <ol style="list-style-type: none"> <li>a. Amount released from GoI</li> <li>b. Expenditure against each scheme as per the scheme milestones</li> </ol> </li> <li>5. The implementing agencies should have provision to upload expenditure data against each scheme milestone (for plan funds received from state budget) in IFMS</li> <li>6. Capability to add details of the project, grant-in-aid (GIA) institution and procurement into the IFMS system.</li> <li>7. Capability to forward draft project / GIA institution / Procurement details for approval &amp; signing of the competent authority.</li> <li>8. Capability to link a project / GIA institution / procurement with budgetary allocations, bills submitted, payments made, receipts received and GOs issued.</li> <li>9. Capability to link scheme HOAs to the project / GIA institution / procurement plan.</li> <li>10. Capability to re-estimate and add new figures against each activity of the project.</li> <li>11. Capability to connect with e-Procurement portal and capture the project details, as stored there.</li> <li>12. Capability to close a project / procurement plan / funding to GIA institution.</li> <li>13. Capability to set financial threshold for mandatory registration of projects / works / procurement plan/institution before presenting any bill.</li> <li>14. Capability to classify the grants and expenditure for capital asset creation and for recurring expenditure.</li> <li>15. Capability to monitor submission of utilization certificates, and generate prompts or stop further grants in case of delays.</li> </ol>	
<b>Validation Requirements for the process</b>	
<ol style="list-style-type: none"> <li>1. The physical milestones for the schemes as well as the expected expenditure against each milestone should be defined</li> </ol>	
<b>Interfaces with Other Modules/Sub Modules/External Stakeholders:</b>	
<ol style="list-style-type: none"> <li>1. <b>E-Bantan</b>-DDO Management</li> <li>2. <b>E-Bantan</b>-Expenditure Initiation</li> <li>3. <b>CTS</b>-Bill Processing</li> <li>4. <b>CTS</b>-Receipt Processing</li> </ol>	

**Module Name: CBMS**

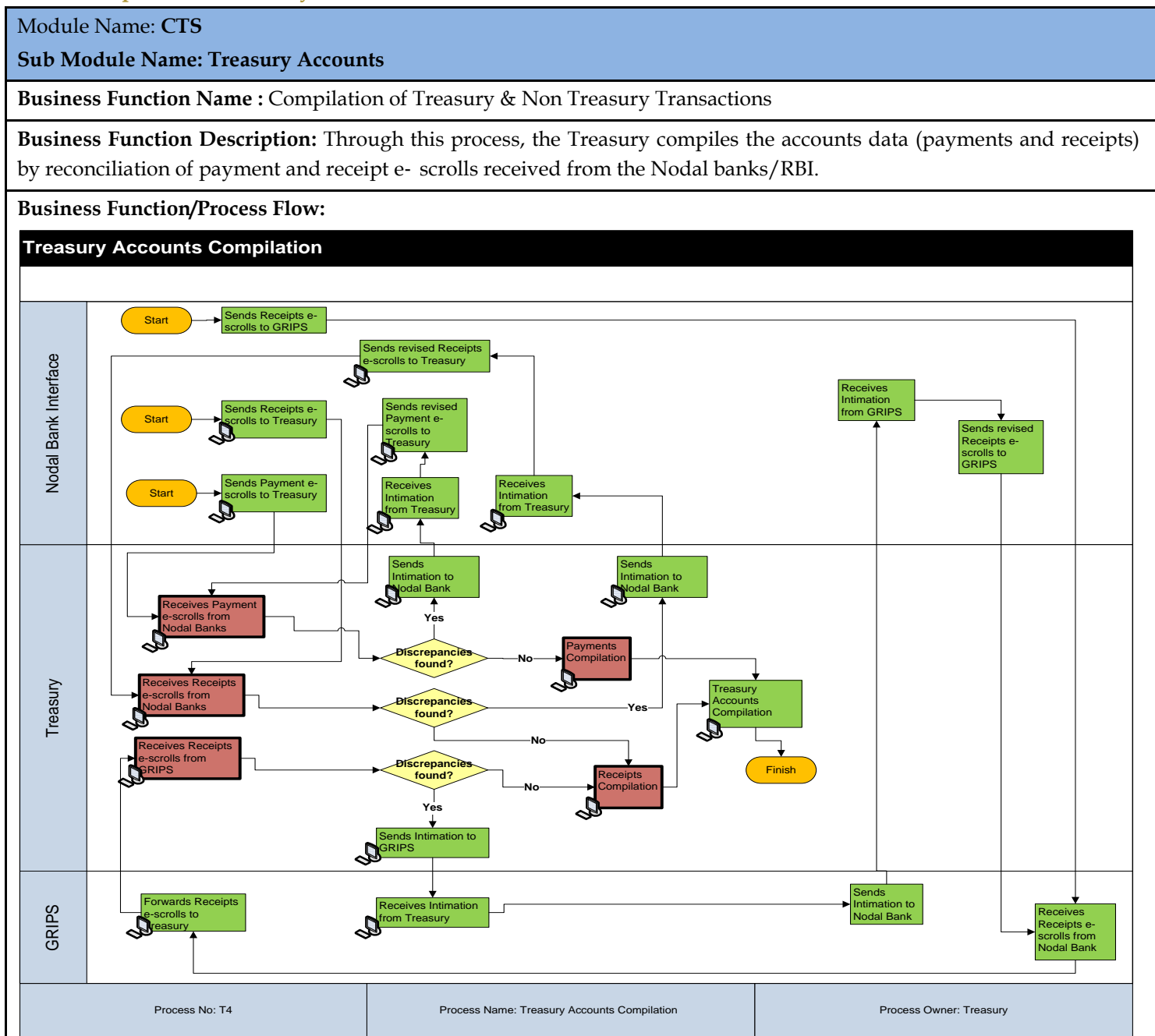
**Sub Module Name: Scheme Management**

**MIS Requirements for the process:**

1. Release vs expenditure data for each agency against each scheme milestone for plan funds received from state budget
2. Release vs expenditure data for each agency against each scheme milestone for plan funds received from outside state budget
3. Physical progress of each scheme milestones

## 14 Accounts Management

### 14.1 Compilation of Treasury Accounts



#### Sequential Flow

Process	Process Description
Actor	
	Payments Compilation

Module Name: CTS	
Sub Module Name: Treasury Accounts	
Nodal bank Interface	Sends Payment e-scrolls to Treasury
Treasury	<u>Receives Payment e-scrolls from Nodal Banks</u>
Treasury	Sends Intimation to Nodal Bank in case of discrepancy
Nodal bank Interface	Receives Intimation from Treasury
Nodal bank Interface	Sends revised Payment e-scrolls to Treasury
Treasury	Receives revised Payment e-scrolls from Nodal Banks
	<b>Receipts Compilation</b>
	<b>From Nodal Bank</b>
Nodal bank Interface	Sends Receipts e-scrolls to Treasury
Treasury	<u>Receives Receipts e-scrolls from Nodal Banks</u>
Treasury	Sends Intimation to Nodal Bank in case of discrepancy
Nodal bank Interface	Receives Intimation from Treasury
Nodal bank Interface	Sends revised Receipts e-scrolls to Treasury
Treasury	Receives revised Receipts e-scrolls from Nodal Banks
	<b>From GRIPS</b>
Nodal bank Interface	<u>Sends Receipts e-scrolls to GRIPS</u>
GRIPS	Receives Receipts e-scrolls from Nodal Bank
GRIPS	Forwards Receipts e-scrolls to Treasury
Treasury	Receives Receipts e-scrolls from GRIPS
Treasury	Sends Intimation to GRIPS in case of discrepancy
GRIPS	Receives Intimation from Treasury
GRIPS	Sends Intimation to Nodal Bank
Nodal bank Interface	Receives Intimation from GRIPS
Nodal bank Interface	Sends revised Receipts e-scrolls to GRIPS

<b>Module Name: CTS</b>	
<b>Sub Module Name: Treasury Accounts</b>	
Interface	
GRIPS	Receives revised Receipts e-scrolls from Nodal Banks
GRIPS	Forwards revised Receipts e-scrolls to treasury
Treasury	Receives revised Receipts e-scrolls from GRIPS
<b>Business Process Attributes/Data Elements (input data, output data)</b>	
<ol style="list-style-type: none"> <li>1. Payment e-scrolls</li> <li>2. Receipt e-scrolls</li> </ol>	
<b>Functional Requirements for the process:</b>	
<ol style="list-style-type: none"> <li>1. System shall automatically update all related records and registers on approval of Bill and issuance of cheque or ECS/ NEFT/ RTGS instructions.</li> <li>2. System shall allow the treasury to review, approve and incorporate the e-scroll received from the Agency Banks into the system. System shall automatically update various registers once the treasuries incorporate the scroll</li> <li>3. System shall automatically enter the Suspense entry based on expenditure e-scroll and generate exception report showing unrealized cheques age-wise/ returned ECS/ RTGS/ NEFT.</li> <li>4. System shall generate exception report on the reconciled amount</li> <li>5. System shall not allow any modification/ revisions of accounting records, except by means of a transfer entry.</li> <li>6. Based on the receipt and expenditure accounting, the System shall auto generate of the various reports such as:             <ol style="list-style-type: none"> <li>a. Monthly and Progressive Statements (Consolidated Fund &amp; Public Accounts)</li> <li>b. Quarterly Progressive Statement</li> <li>c. Year-end Financial Account statement</li> </ol> </li> <li>7. System shall facilitate freezing/ closing of daily/ monthly / Quarterly/ annual accounts books as per the pre-defined parameters.</li> <li>8. System shall have provision to maintain more than one open period at a time</li> <li>9. System shall not allow any modifications/ revisions in the accounts after the accounts closing date without the approval from competent authority.</li> <li>10. System shall carry forward prior year end account balances (i.e. close to balance A/c) to new fiscal year as beginning balances during year-end close.</li> <li>11. Further, the System shall have the provision of generating several reports. The role based access rights shall be provided to respective departments through IFMS to view the report.</li> <li>12. System shall also have the provision of auto e-mail/ SMS alert (as applicable) to be sent to various Departments to explain the reasons in case of savings/ excesses.</li> <li>13. System shall facilitate auto generation of subsidiary records such as contractor-wise records, asset-wise records, capital work in progress, PD A/c, etc.</li> </ol>	
<b>Validation Requirements for the process</b>	
<ol style="list-style-type: none"> <li>1. Treasury should receive the payment and receipt e-scrolls from the Nodal Banks</li> <li>2. Treasury should receive the receipt e-scrolls from GRIPS</li> </ol>	
<b>Interfaces with Other Modules/Sub Modules/External Stakeholders:</b>	
<ol style="list-style-type: none"> <li>1. RBI Kolkata Interface</li> <li>2. CBMS-Accounts Management</li> </ol>	

Module Name: CTS

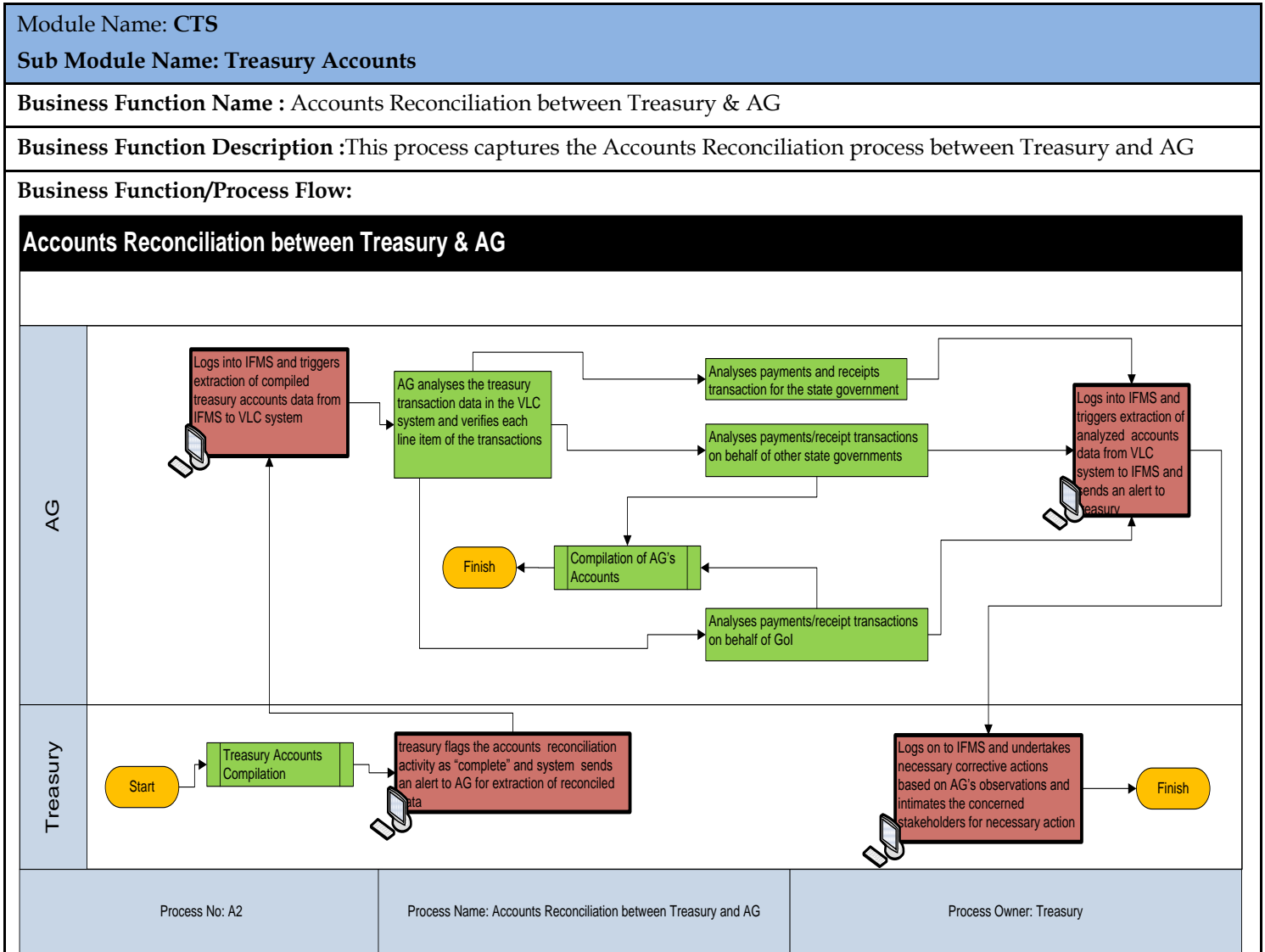
Sub Module Name: Treasury Accounts

**MIS Requirements for the process**

1. Day wise Monthly Statement (DMS)
2. Verified Day wise Monthly Statement (VDMS)
3. List of Payments
4. List of receipts
5. Scheme wise receipt/payment report for each department
6. Plus Minus Memo for Deposit Account transactions



14.2 Accounts Reconciliation between Treasury & AG



**Sequential Flow**

Process Actor	Process Description
Treasury	Treasury Accounts Compilation
Treasury	<u>treasury flags the accounts reconciliation activity as "complete" and system sends an alert to AG for extraction of reconciled data</u>
AG	<u>Logs into IFMS and triggers extraction of compiled treasury accounts data from IFMS to VLC system</u>
AG	AG analyses the treasury transaction data in the VLC system and verifies each line item of the transactions

<b>Module Name: CTS</b>	
<b>Sub Module Name: Treasury Accounts</b>	
AG	Analyses payments and receipts transaction for the state government
AG	Analyses payments/receipt transactions on behalf of other state governments
AG	Analyses payments/receipt transactions on behalf of Gol
AG	Compilation of AG’s Accounts
AG	<u>Logs into IFMS and triggers extraction of analyzed accounts data from VLC system to IFMS and sends an alert to treasury</u>
Treasury	<u>Logs on to IFMS and undertakes necessary corrective actions based on AG’s observations and intimates the concerned stakeholders for necessary action</u>
<b>Business Process Attributes/Data Elements (input data, output data)</b>	
1. Compiled Treasury Accounts Data	
<b>Functional Requirements for the process:</b>	
<ol style="list-style-type: none"> <li>1. System shall generate exception report on the reconciled amount</li> <li>2. System shall incorporate Inter-Government Adjustment advice to RBI to facilitate RBI to Debit/ Credit the State Government Account.</li> <li>3. System shall allow Competent Authority to review, approve and incorporate the information provided by external stakeholder into the system.</li> <li>4. System shall automatically generate: <ul style="list-style-type: none"> <li>• Suspense A/c transfer entries</li> <li>• Exception report showing differences (i.e. loan/ grant information furnished by Ministry of Finance with Clearance Memo, Information provided by Agency Bank with RBD, etc.)</li> </ul> </li> <li>5. System shall not allow any modification/ revisions of accounting records, except by means of a transfer entry.</li> <li>6. System shall automatically bifurcate Consolidated and Public Fund entries, Voted &amp; Charged entries, Plan and non-plan entries, etc.</li> <li>7. Based on the receipt and expenditure accounting, the System shall auto generate of the various reports such as:</li> <li>8. Monthly and Progressive Statements (Consolidated Fund &amp; Public Accounts)</li> <li>9. Quarterly Progressive Statement</li> <li>10. Year-end Financial Account statement</li> <li>11. System shall facilitate freezing/ closing of daily/ monthly / Quarterly/ annual accounts books as per the pre-defined parameters.</li> <li>12. System shall have provision to maintain more than one open period at a time</li> <li>13. System shall not allow any modifications/ revisions in the accounts after the accounts closing date without the approval from competent authority.</li> <li>14. System shall carry forward prior year end account balances (i.e. close to balance A/c) to new fiscal year as beginning balances during year-end close.</li> <li>15. Further, the System shall have the provision of generating several reports. The role based access rights shall be provided to respective departments through IFMS to view the report.</li> <li>16. System shall allow AG to transfer the accounting information generated in IFMS to VLC system</li> <li>17. System shall allow AG to raise queries / discrepancies in the accounting information generated in IFMS based on its analysis in the VLC system</li> <li>18. System shall also have the provision of auto e-mail/ SMS alert (as applicable) to be sent to various Departments to</li> </ol>	

Module Name: CTS

Sub Module Name: Treasury Accounts

- explain the reasons in case of savings/ excesses.
19. System shall provide a unique ticket number to the queries/ discrepancies raised by AG and tracking it till its closure.
  20. System shall allow the concerned person to respond to the queries/ discrepancies raised by the AG.
  21. System shall have the provision of sending an online request (alteration memo) to AG for his approval to pass the transfer entries.
  22. System shall have provision for passing transfer entries, in case any errors/ misclassifications remain.
  23. System shall have the provision to automatically update the effect of transfer entries in the Accounts.
  24. System shall facilitate auto generation of subsidiary records such as contractor-wise records, asset-wise records, capital work in progress, PD A/c, etc.
  25. Capability to reconcile DDR HOAs with the CAG / AG books.
  26. Capability to capture transaction details into the system.
  27. Capability to verify and validate the online scrolls against the physical challans and vouchers.
  28. Capability to accept major, minor or sub HOA. From budget data base
  29. Capability to generate daily accounts in pre-prescribed formats (AFS, Glance), and as per the user's (FD and AG) specific needs
  30. Capability to qualify the accounts for the transactions, which have not been accounted or completed (e.g., scrolls not incorporated or remaining unreconciled, vouchers for deductions not consolidated,
  31. Capability to account for the transactions on real time basis, when the cheque is handed over or ECS advice is given.
  32. Capability to account all deductions done over gross bills to appropriate HOA or generation of cheque/ECS for the payment.
  33. Capability to generate draft consolidated statements of all deductions done over gross bills.
  34. Capability to perform treasury transfers on a real-time immediately once necessary approvals are provided to the concerned bills.
  35. Capability to create, modify and delete steps in reconciliation procedures dynamically.
  36. Capability to perform automatic reconciliation between drawls and remittances done at the level of DDOs.
  37. Capability to prompt DDOs every month for approval of previous months reconciliation report before following him / her to generate current months bills.
  38. Capability to DDOs to report the previous month's reconciliation report, in case of any discrepancy found, to the CO and subsequently from CO to the CCO for their necessary approval, with their comments.
  39. Capability to AG's IT system to communicate back to the IFMS system the action taken report over the reconciliation report and the comments thereof.
  40. Capability to send back completed transaction report to HRMS.
  41. Capability to generate all required documents as part of monthly accounts to be rendered to Accountant general by treasuries and to other departments like ZPs / PS/ GPs / DDOs etc.
  42. Capability to generate a single account related schedule (for both payments and receipts) for the district which would include all the vouchers and challans of the treasuries of the district
  43. Capability to create a dump file of each and every transaction, which forms the part of accounting to be rendered to AG's to be sent on-line or/and periodically to the AG's server as a part of interface between IFMS and AG's, similarly to ZP's /PS / departments etc.
  44. Capability to consolidate and compile accounts with works, forest, and RBI(CAS)
  45. Provision for FD to generate all preliminary report for proper financial analysis with due reconciliation with AG's data.
  46. Provision to AG as well as FD to collaborate for sharing information.
  47. Capability to provide on-line voucher level, challan level, cheque level data to AG/other entities from treasury

Module Name: CTS

**Sub Module Name: Treasury Accounts**

related transactions.

48. Capability to identify and raise alerts in case vouchers are not consolidated.
49. Capability to provide reconciliation facility for transactions relating to banks and such other agencies.
50. Capability to perform reconciliation and accounting of payment and receipt scrolls on daily basis (as and when received).
51. Capability to capture non-treasury transaction details into the IFMS system.
52. Capability to account for transactions done outside treasury, such as transactions over Government of India grants to the projects, Inter-state transactions, etc. Such transaction details are available with the AG or FD.
53. Capability to capture adjustments done, under suspense head of account/final head of account, as part of clearance memos, received by the AG, into the IFMS system.
54. Provide MIS facility and analytical tools like glance, dash board and various other reporting facilities.
55. Capability to communicate reconciled DDOs to Treasury Officers.
56. Capability to carry out corrections based on reconciliation with DDOs.
57. Capability to make an exception for the above.
58. Capability to set different levels of approval for approving exceptions.
59. Capability to effect corrections to monthly accounts.
60. Capability to submit accounts to AG's IT system in an online and scheduled manner.
61. In case the accounts have been submitted to AG then facility should be made available to Treasury officer to generate alteration memo and submit it to AG for its approval.
62. Capability to AG for approving alteration memo
63. Capability to CCO to access the accounts, operated by DDOs under him / her, after they are closed for the day by the Treasury and conduct reconciliation over them.
64. Capability to CCOs to communicate any anomalies identified during the reconciliation procedure to AG for correction.
65. Provision for capturing of GOI (cash) transactions on daily basis (RBI reports on T+2 basis) in suspense accounts within Consolidated Fund (1601, 6003, 6004, or tax/Non-tax HOA), and appropriating them to right HOA on receiving the transaction details such as GOI GOs.
66. Capability for AG to approve the monthly account statements, using its digital signature, and release for final accounting. Before this stage, all accounts for a month to remain as provisional accounts.
67. Capability to AG to upload the adjustment figures as a separate statement as well as part of the provisional accounts of a particular month.
68. Capability to reconcile adjustments, related to GOI transactions, between FD and AG.
69. Capability to generate exception reports of non-reconciled adjustments between AG and FD.
70. Capability to capture monthly accounts (MCA) generated over the AG's IT system into the IFMS system.
71. Provision for late/annual reconciliation and annual closure of accounts.
72. Capability to automatically share corrections done against reconciliation, from AG's IT system to the IFMS.

**Validation Requirements for the process**

1. The Treasury Accounts should be compiled
2. AG should be able to access the Treasury Accounts only when the treasury sends alert

**Interfaces with Other Modules/Sub Modules/External Stakeholders:**

1. AG Interface
2. CBMS-Accounts Management

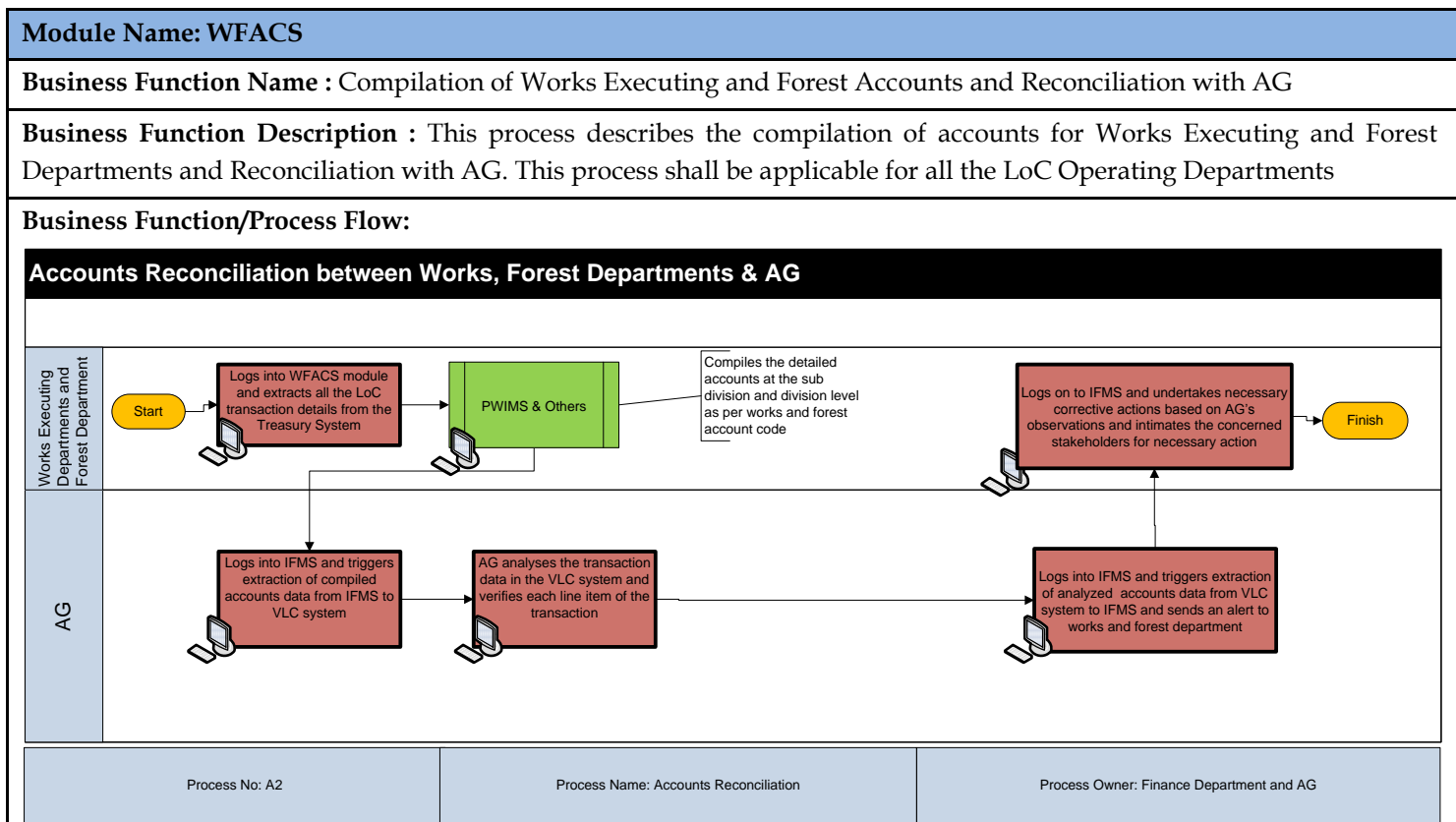
Module Name: CTS

Sub Module Name: Treasury Accounts

**MIS Requirements for the process**

1. List of objections raised by AG for payment and receipt transaction at treasury
2. List of alterations/transfer entries done by treasury based on AG's observation

14.3 Compilation of Works and Forest Accounts and Reconciliation with AG

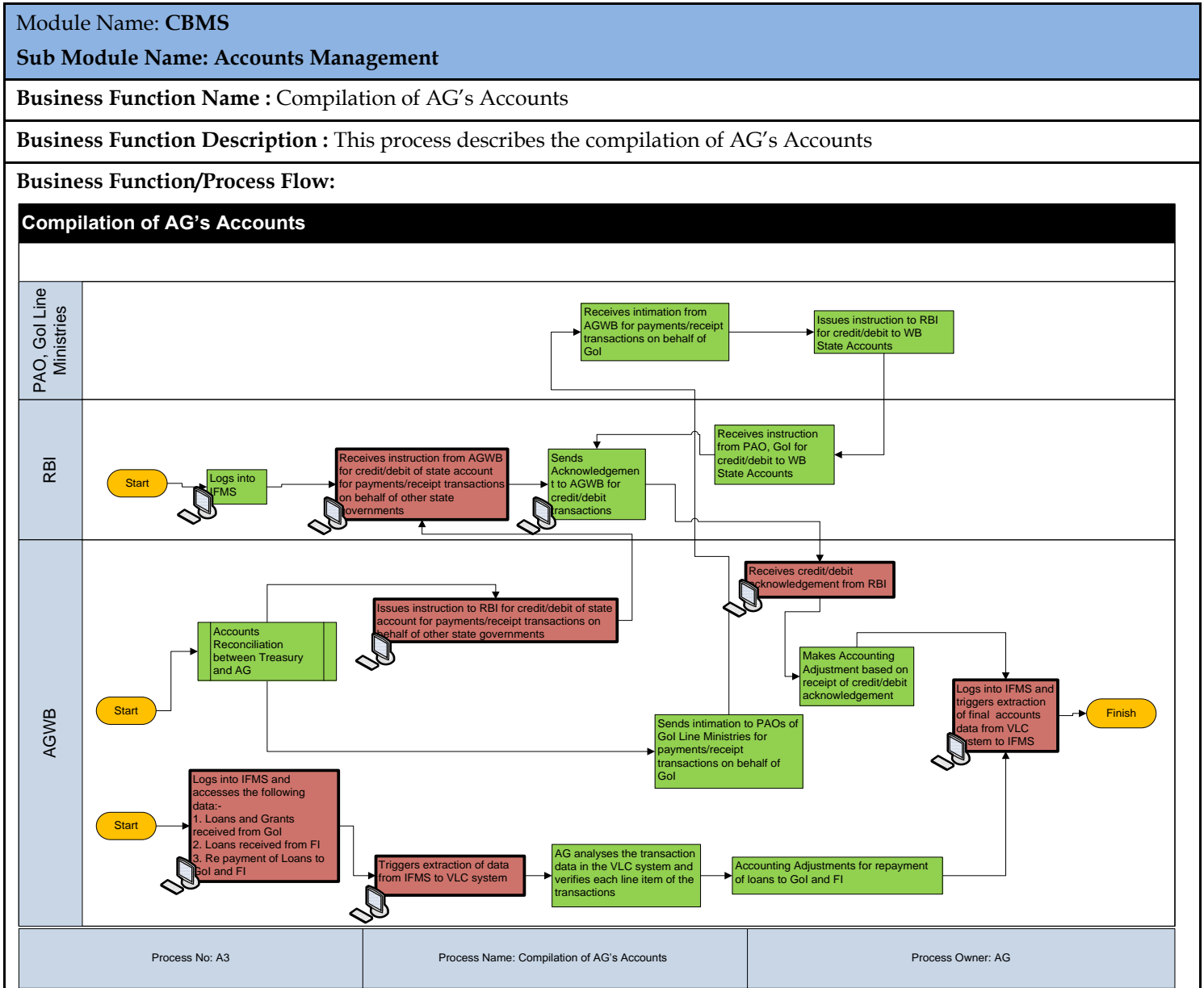


**Sequential Flow**

Process Actor	Process Description
Works Executing/Forest Dept	<u>Logs into WFACS module and extracts all the LoC transaction details from the Treasury System</u>
Works Executing /Forest Dept	<u>Triggers extraction of Compiled detailed accounts at the sub division and division level as per works and forest account code from the PWIMS application and other applications (for forest, irrigation, etc) to IFMS</u>
AG	<u>Logs into IFMS and triggers extraction of compiled accounts data from IFMS to VLC system</u>
AG	<u>AG analyses the transaction data in the VLC system and verifies each line item of the transaction</u>
AG	<u>Logs into IFMS and triggers extraction of analyzed accounts data from VLC system to IFMS and sends an alert to works and forest department</u>

<b>Module Name: WFACS</b>	
Works Executing /Forest Dept	<u>Logs on to IFMS and undertakes necessary corrective actions based on AG’s observations and intimates the concerned stakeholders for necessary action</u>
<b>Business Process Attributes/Data Elements (input data, output data)</b>	
<ol style="list-style-type: none"> <li>LoC Transaction Details</li> <li>Detailed Divisional and Sub divisional Accounts</li> </ol>	
<b>Functional Requirements for the process:</b>	
<ol style="list-style-type: none"> <li>System shall have a provision for Works Executing and Forest Departments to extract LoC Transaction information from the Treasury System</li> <li>System shall enable the Public Works Department to extract detailed accounts data from the PWIMS application</li> <li>System shall have provision for detailed accounts preparation of other works executing departments and Forest Department where accounts preparation is done manually</li> <li>System should generate detailed accounts as per the Works and Forest Manual</li> <li>System should have a provision for AG to access this module through the AG Interface</li> </ol>	
<b>Validation Requirements for the process</b>	
<ol style="list-style-type: none"> <li>AG should be able to access the Works and Forest Accounts only when the Works Executing/Forest Department sends alert</li> </ol>	
<b>Interfaces with Other Modules/Sub Modules/External Stakeholders:</b>	
<ol style="list-style-type: none"> <li>CTS-Treasury Accounts</li> <li>AG Interface</li> <li>CBMS-Accounts Management</li> <li>PWIMS Interface</li> </ol>	
<b>MIS Requirements for the process</b>	
<ol style="list-style-type: none"> <li>All relevant reports as per the State Works and Forest manual</li> <li>List of objections raised by AG for payment and receipt transaction for Works Executing and Forest Departments</li> <li>List of alterations/transfer entries done by Works Executing and Forest Departments based on AG’s observation</li> </ol>	

14.4 Compilation of AG’s Accounts



**Sequential Flow**

Process Actor	Process Description
AG	<u>Logs into IFMS and accesses the following data:- 1. Loans and Grants received from GoI 2. Loans received from FI 3. Re payment of Loans to GoI and FI</u>
AG	<u>Triggers extraction of data from IFMS to VLC system</u>
AG	AG analyses the transaction data in the VLC system and verifies each line item of the transactions



Module Name: CBMS	
Sub Module Name: Accounts Management	
AG	Accounting Adjustments for repayment of loans to GoI and FI
AG	Accounts Reconciliation between Treasury and AG
AG	<u>Issues instruction to RBI for credit/debit of state account for payments/receipt transactions on behalf of other state governments</u>
AG	Sends intimation to PAOs of GoI Line Ministries for payments/receipt transactions on behalf of GoI
RBI	Logs into IFMS
RBI	Receives instruction from AG for credit/debit of state account for payments/receipt transactions on behalf of other state governments
PAO	Receives intimation from AG for payments/receipt transactions on behalf of GoI
PAO	Issues instruction to RBI for credit/debit to WB State Accounts
RBI	Receives instruction from PAO, GoI for credit/debit to WB State Accounts
RBI	Sends Acknowledgement to AG for credit/debit transactions
AG	<u>Receives credit/debit acknowledgement from RBI</u>
AG	Makes Accounting Adjustment based on receipt of credit/debit acknowledgement
AG	<u>Logs into IFMS and triggers extraction of final accounts data from VLC system to IFMS</u>
<b>Business Process Attributes/Data Elements (input data, output data)</b>	
<ol style="list-style-type: none"> <li>1. Treasury Accounts Data</li> <li>2. GoI transaction data received through RBI Nagpur</li> </ol>	
<b>Functional Requirements for the process:</b>	
<ol style="list-style-type: none"> <li>1. System shall provide interface to AG to enter transaction details such as               <ol style="list-style-type: none"> <li>a. Clearance Memo, RBD statement, inter-government adjustment, etc.</li> <li>b. Ministry of Finance – To provide loan/ grant details</li> </ol> </li> <li>2. For Settlement with Other States AG, System shall facilitate AG to fetch               <ol style="list-style-type: none"> <li>a. Data pertaining to Other State transactions as available from Treasury Accounts</li> <li>b. RBI advice relating to debit/ credit of the State Government Account pertaining to inter-government adjustment from Fund Flow Management Module</li> </ol> </li> <li>3. System shall generate exception report on the reconciled amount</li> <li>4. System shall incorporate Inter-Government Adjustment advice to RBI to facilitate RBI to Debit/ Credit the State Government Account.</li> <li>5. System shall automatically generate:               <ol style="list-style-type: none"> <li>a. Suspense A/c transfer entries (PAO suspense, Interstate Suspense &amp; Reserve Bank CAO Suspense)</li> <li>b. Exception report showing differences (i.e. loan/ grant information furnished by Ministry of Finance with</li> </ol> </li> </ol>	

**Module Name: CBMS**

**Sub Module Name: Accounts Management**

Clearance Memo, Information provided by Agency Bank with RBD, etc.)

6. System shall not allow any modification/ revisions of accounting records, except by means of a transfer entry.
7. Based on the receipt and expenditure accounting, the System shall auto generate of the various reports such as:
  - a. Monthly and Progressive Statements (Consolidated Fund & Public Accounts)
  - b. Quarterly Progressive Statement
  - c. Year-end Financial Account statement
8. System shall facilitate freezing/ closing of daily/ monthly / Quarterly/ annual accounts books as per the pre-defined parameters.
9. System shall have provision to maintain more than one open period at a time
10. System shall not allow any modifications/ revisions in the accounts after the accounts closing date without the approval from competent authority.
11. System shall carry forward prior year end account balances (i.e. close to balance A/c) to new fiscal year as beginning balances during year-end close.
12. Further, the System shall have the provision of generating several reports. The role based access rights shall be provided to respective departments through IFMS to view the report.
13. System shall allow AG to transfer the accounting information generated in IFMS to VLC system
14. System shall have the provision to automatically update the effect of transfer entries in the Accounts.
15. System shall facilitate auto generation of subsidiary records such as contractor-wise records, asset-wise records, capital work in progress, PD A/c, etc.
16. System should interface with the CPSMS of GoI to retrieve information on central sector schemes implemented by state agencies which are not accounted for in the state budget

**Validation Requirements for the process**

1. AG should be able to extract transaction data from IFMS to VLC system and vice versa

**Interfaces with Other Modules/Sub Modules/External Stakeholders:**

1. None

**MIS Requirements for the process**

1. List of Inter State Transactions
2. List of payment/receipt transactions by the state on behalf of GoI

14.5 Preparation of State Accounts for Treasury and Non Treasury Transactions

<b>Module Name:</b> CBMS <b>Sub Module Name:</b> Accounts Management		
<b>Business Function Name :</b> Preparation of State Accounts for Treasury and Non Treasury Transactions		
<b>Business Function Description :</b> This process describes the preparation of State Accounts for Treasury and Non Treasury Transactions		
<b>Business Function/Process Flow:</b>		
<div style="background-color: black; color: white; padding: 5px;"><b>Compilation of State Accounts</b></div>		
Process No: A3	Process Name: Compilation of State Accounts	Process Owner: AG
<b>Sequential Flow</b>		
<b>Process Actor</b>	<b>Process Description</b>	
AG	Accounts Reconciliation between Works & Forest Departments & AG	
AG	Compilation of AG's Account	
AG	Compilation of States Account	
<b>Business Process Attributes/Data Elements (input data, output data)</b> <ol style="list-style-type: none"> <li>Treasury Accounts data</li> <li>Works Executing and Forests Accounts data</li> <li>AG's own Accounts data</li> </ol>		
<b>Functional Requirements for the process:</b> <ol style="list-style-type: none"> <li>System shall also have provision of compilation and preparation of                             <ol style="list-style-type: none"> <li>Monthly Civil Accounts</li> <li>Annual Appropriation Account</li> <li>Annual Finance Account</li> </ol> </li> <li>There should be a provision for preparation of all the statements for Annual Finance Accounts from within the system</li> <li>There should be a provision for preparation of monthly Finance Accounts</li> </ol>		
<b>Validation Requirements for the process</b> <ol style="list-style-type: none"> <li>AG should reconcile accounts data with Treasury, Works Executing &amp; Forest Department, RBI Nagpur and PAOs</li> </ol>		

**Module Name: CBMS**

**Sub Module Name: Accounts Management**

of GoI line ministries

**Interfaces with Other Modules/Sub Modules/External Stakeholders:**

1. None

**MIS Requirements for the process (as per finance accounts):**

1. Statement of Financial Position
2. Statement of Receipts and Disbursements
3. Statement of Receipts in the Consolidated Fund
4. Statement of Expenditure in Consolidated Fund
5. Detailed Statement of Revenue and Capital Receipts upto the object head level
6. Detailed Statement of Revenue and Capital Expenditure upto the object head level
7. Detailed Statement of Loans and Advances given by the government sector-wise and loanee-wise
8. Detailed Statement on Borrowings and other Liabilities
9. Detailed Statement of Loans and Advances made by the Government
10. Detailed Statement on Sources and application of funds for expenditure other than on revenue accounts
11. Detailed Statement on Contingency Fund and other Public Account transactions
12. Detailed statement on Direct transfer of Central Scheme funds to implementing agencies in the state (funds routed outside state budget)

## 15 HRMS

Please note that the below provided functionalities are only indicative in nature. Detailed information shall be provided to the SI during the course of the project.

S. No.	Functional Requirements Specification
<b>Manpower Planning</b>	
1	System should allow authorized user to perform analytics on sanctioned posts in a cadre and establishment unit (old/new/to-be)
2	System should allow generation of lists of permanent/temporary posts at any time.
3	System should have proposal formats (for conversion of part of temporary establishment to permanent establishment, continuing remaining temporary establishment, on creation of new establishment on surrender of old establishment post, surrender existing establishment posts (temporary/permanent) cadre review) available in the system so that proposal can be created
4	System should have formats of orders available in the system for conversion of part of temporary establishment to permanent establishment, continuing remaining temporary establishment, on creation of new establishment on surrender of old establishment post, surrender existing establishment posts (temporary/permanent) and cadre reviews
5	System should allow user to define qualification/ requirements for post identified for recruitment for each cadre or post
6	System should be able to project future requirement of employees and salary outflows over time
7	System should allow authorized users to update the list of establishment positions which were converted and created
8	System should allow authorized users to update the list of sanctioned posts in a cadre setup
9	System should allow authorized users to update and publish the cadre gradation list
10	System should also have e-mail and sms facility for communication to take place
11	Authorized users should be able to view the final list of temporary and permanent posts in a cadre/setup
<b>Recruitment</b>	
1	System should allow reviewing of availability of vacant permanent post for confirmation in the cadre by generating required list as per system defined parameters or as and when required
2	System should generate list of employees (meeting confirmation criteria) to be confirmed on quarterly basis / periodic intervals
3	System should allow tracking of probation period for each new employee and provide system alerts on probation completion due dates

S. No.	Functional Requirements Specification
4	System should allow entry/ update of reporting/probation location assigned to employees
5	System should retrieve data on trainings undertaken and other details (successful completion certified/tested) as needed for confirmation
6	System should track passing of required exams (departmental/professional)
7	System should record & generate alert on successful completion of confirmatory training
8	System should trigger process for confirmation based on defined rules
10	System should generate list of employee fit for confirmation based on system defined confirmation rules/orders and available data
11	System should generate list of employees confirmed on the basis of vacant permanent posts available and should also declare remaining fit candidates to be declared quasi permanent
12	System should allow authorized user to increase the duration of probation if an employee is not confirmed due to given reason (non completion of training or passing of exam) and allow related authority to define its impact on seniority.
13	System should have standard formats of order given by Government of West Bengal (GoWB) available in the system for issuance of confirmatory/quasi permanent orders
14	System should record/ update confirmation date and location of employee in data base
15	System should generate gradation list from updated employee data
16	Once an employee is confirmed his present post, salary structure should get updated in the system as required
<b>Leave Management</b>	
<i>Leave Management (Earned and Availed)</i>	
1	System should support on-line Leave application processing by providing required workflow
2	Multiple Leave types and related rules should be defined in the system
3	System should allow users to view leaves eligibility and leaves availed
4	System should allow users to apply for leave under different applicable and eligible categories/rules
5	System should define hierarchical workflows for recommendation and approval of leaves

S. No.	Functional Requirements Specification
6	System should be able to record the recommendation/approval/ rejection of applied leaves and update the employee leave account accordingly
7	System should be able to generate alert for giving reasons if leave is refused.
8	System should be allow selection of general reasons of refusal of leave from a dropdown menu and provide a text box for inserting other specific reasons
9	System should support a Business Calendar and Leave Application dates should be validated against this calendar
10	System should support a Forward Leave Plan by employee and department
11	System should support Forward Leave Plan to generate a Leave Program for a employee in case s/he is planning for further studies, vacation etc.
12	System should calculate and print an advice on joining date, remaining leave and other user defined data to user specified entities like number of leaves used, leaves remaining
13	On approval of the leave, system should calculate payment entitlement and raise the necessary payment/recovery requisition if needed
14	System should have all leave formats available in the system
15	System should support leave amendments and adjustments
16	System should support backdating of leave by the authorized user
17	System should retain all leave history (approved, rejected, adjusted) till the user requests purge based on user defined criteria
18	If an employee joins earlier/later then approved date then system should be able to apply user defined rules for early, late returns and initiate adjustments/deductions electronically in the e-billing Module after revised sanction
19	System should have provision that a salary is stopped if a person is absent for more than 1 month without proper sanction or as per rules and policies
20	System should support regularization of unsanctioned absence period by grant of different types of leave and LWP/Leave Not Due
<b><i>Leave Management (Earned and Availed)-Half Pay Leave</i></b>	
1	System should support on-line Leave application processing by providing required workflow

S. No.	Functional Requirements Specification
2	Multiple Leave types and related rules should be defined in the system
3	System should allow users to view leaves eligibility and leaves availed
4	System should allow users to apply for leave under different applicable and eligible rules/categories
5	System should allow definition of hierarchical workflows for approval of leaves
6	System should be able to record the approval/ rejection of applied leaves and update the employee leave account accordingly
7	System should be able to generate alert for giving reasons if leave is refused.
8	System should be allow selection of general reasons of refusal of leave from a dropdown menu and provide a text box for inserting other specific reasons
9	System should support a Business Calendar and Leave Application dates should be validated against this calendar
10	System should allow employee to upload scanned medical leave certificate
11	On approval of the leave system should calculate payment entitlement and raise the necessary payment/recovery requisition if needed
12	System should support backdating of leave by the authorized user
13	System should retain all leave history (approved, rejected, adjusted) till the user requests purge based on user defined criteria
14	System should have provision that a salary is stopped if a person is absent for more than 1 month or as per rules and policies
	<b><i>Leave Management (Availed Leaves) - Commuted (Medical Ground)</i></b>
1	System should support on-line Leave application processing by providing required workflow
2	Multiple Leave types and related rules should be defined in the system
3	System should allow users to view leaves eligibility and leaves availed
4	System should allow users to apply for leave under different applicable and eligible categories
5	System should allow definition of hierarchical workflows for approval of leaves



S. No.	Functional Requirements Specification
6	System should be able to record the approval/ rejection of applied leaves and update the employee leave account accordingly
7	System should be able to generate alert for giving reasons if leave is refused.
8	System should be allow selection of general reasons of refusal of leave from a dropdown menu and provide a text box for inserting other specific reasons
9	System should support a Business Calendar and Leave Application dates should be validated against this calendar
10	System should allow employee to upload scanned medical leave certificate and fitness certificates
11	On approval of the leave system should calculate payment entitlement/ recoveries and raise the necessary payment/recovery requisition if needed
12	System should support backdating of leave by the authorized user
13	System should retain all leave history (approved, rejected, adjusted) till the user requests purge based on user defined criteria
14	System should have provision that a salary is stopped if a person is absent for more than 1 month or as per rules and policies
<b><i>Leave Management (Availed Leaves) - Commuted (On other Ground)</i></b>	
1	System should support on-line Leave application processing by providing required workflow
2	Multiple Leave types and related issues should be defined in the system
3	System should allow users to view leaves eligibility and leaves availed
4	System should allow users to apply for leave under different applicable and eligible categories/rules
5	System should allow definition of hierarchical workflows for recommendation and approval of leaves
6	System should be able to record the recommendation/approval/ rejection of applied leaves and update the employee leave account accordingly
7	System should be able to generate alert for giving reasons if leave is refused.
8	System should be allow selection of general reasons of refusal of leave from a dropdown menu and provide a text box for inserting other specific reasons

S. No.	Functional Requirements Specification
9	System should support a Business Calendar and Leave Application dates should be validated against this calendar
10	System should calculate and print an advice on joining date, remaining leave and other user defined data to user specified entities
11	On approval of the leave system should calculate payment entitlement and raise the necessary payment requisition if needed
12	System should generate a warning for any document expiry during the planned leave period
13	System should have all leave formats available in the system
14	System should support leave amendments and adjustments
15	System should support backdating of leave by the authorized user
16	System should support conversion of one type of availed/sanctioned leave into another
17	System should retain all leave history (approved, rejected, adjusted) till the user requests purge based on user defined criteria
18	If an employee joins earlier/later then approved date then system should be able to apply user defined rules for early, late returns and initiate adjustments/deductions electronically in the Payroll Module
19	System should have provision that a salary is stopped if a person is absent for more than 1 month or as per rules and policies
20	System should support regularization of unsanctioned absence period by grant of different types of leave and LWP/Leave Not Due
	<i>Leave Management (Availed Leaves &amp; Adjustment from leave to be earned in future) - Leave not due</i>
1	Multiple Leave types should be defined in the system by providing required workflow
2	System should allow users to view leaves eligibility and leaves availed
3	System should allow users to apply for leave under different applicable and eligible categories
4	System should support a Business Calendar and Leave Application dates should be validated against this calendar
5	System should calculate and print an advice on joining date, remaining leave and other user defined data to user specified entities
6	On approval of the leave system should calculate payment entitlement and raise the necessary payment requisition if needed and deduct amount from payroll if needed

S. No.	Functional Requirements Specification
7	System should generate a warning for any document expiry during the planned leave period
8	System should support leave amendments and adjustments
9	System should support backdating of leave by the authorized user
10	System should retain all leave history (approved, rejected, adjusted) till the user requests purge based on user defined criteria
11	If an employee joins earlier/later then approved date then system should be able to apply user defined rules for early, late returns and initiate adjustments/deductions electronically in the e-billing Module
12	System should inform employee of leaves to be deducted from their account in future
13	System should have provision that a salary is stopped if a person is absent for more than 1 month or as per rules and policies
<b>Training and Learning Management</b>	
<i>Training - Planning</i>	
1	System should support online uploading of draft and final Training policy
2	System should support online uploading of comments/suggestions on draft training policies
3	System should have all the training related details for all employees (trainings done and trainings needs expressed as core and professional competencies)
4	Training and Development needs identified through Performance Appraisal System should be captured in the system as priority needs for related employees
5	System should facilitate training need analysis by allowing employees to fill-up online questionnaires
6	System should facilitate training need analysis by allowing employees to access competency testing system
7	System should have formats available in the system for proposal creation, training plan, budget preparation and allocation of training budget to field units
8	System should allow definition of hierarchical workflows for approvals (plan & budget)
9	System should also have previous year's budget estimates
10	System should allow authorize users to select training providers from training database
11	System should allow authorize users to use web mail and sms for communication to training providers, employees, etc

S. No.	Functional Requirements Specification
12	System should allow training programme schedule to be uploaded in the system with likes to details like training provider, programme design, location, etc
13	System should allow employees to select optional (professional & development) training programmes and uploading request to participate
14	System should have approval workflow for requests uploaded by employees for optional programme
15	System should allow the relevant users to compile employees' requests for optional training programmes and use system defined criteria to prepare shortlist of selected employees.
<b><i>Training – Implementation</i></b>	
1	System should have provision for training details to be captured
2	System should have standard formats available of orders available in the system
3	System should allow online payment transfer to training providers
4	System should have provision for online feedback / validation on Trainings by the employees while creating their training completion reports
5	System should have provision for online creation/uploading of action plan for consolidation/ transfer of learning by employee on completion of training
6	System should have provision for online updation of action plan when activities gets completed
7	System should have provision for tracking of implementation of training action plan
8	System should have provision for creation of instruments for online evaluation of training by employees/supervisors whose access and response recorded in the system
9	System should have provision for online tracking of responses uploaded by related (trainees/supervisors) and generate reminders/escalation to superiors if not done by due date
10	System should have provision for online compilation of responses to evaluation instruments
11	System should have provision for uploading of evaluation reports in the related training records
12	System should allow online updation of employee records
<b><i>Training – Learning Management</i></b>	
1	System should allow employees to upload in workflow self development needs as identified during analysis of own work/assignments in consultation with supervisory officers.

S. No.	Functional Requirements Specification
2	System should allow employees' supervisory officers to mark their agreement in the workflow and upload to DTO
3	System should allow employees' to upload requests for job rotation, special assignments and secondments in the workflow
4	System should allow employees' supervisory officers to mark their recommendations on employees requests in the workflow
5	System should allow relevant users to approve or rejects (assigning reason) employee's requests for job rotation, special assignments and secondments
6	System should allow web-mail communication
7	System should have standard formats available for all related orders
8	System should allow online uploading/consolidation of training learning data once the employee is back from training
9	System should allow alerts generation if employees returning from competency trainings, secondments for experiential learning do not upload required reports in prescribed time limit
10	System should allow employees to upload implementation information regarding action plans
11	System should allow online updation of employee records
<b>Promotion</b>	
<i>Promotion</i>	
1	System should be able to define cadre specific and general promotion rules in the system
2	System should store all the rules pertaining to promotion
3	System should allow employees to view the rules for promotion
4	System should be able to identify vacant posts for promotion
5	System should be able to generate timely triggers indicating the due date for promotion, process to start
6	System should check mandatory conditions, such as completion of required service period and/or completion of required service period at the lower post from which to be promoted, before promotions
7	System should update employee's grade & pay scale details resulting due to promotion decisions
8	System should have access to all the CR Grades & Performance Appraisal of employee till date
9	System should be able to generate lists of employees in zone of consideration as per cadre/general promotion rules

## Functional Requirement Specifications – Integrated Financial Management System, West Bengal

S. No.	Functional Requirements Specification
10	System should record details of promotion declined earlier by employees in zone of consideration
11	System should be able to generate list of employees in zone of consideration as per specific cadre/related general promotion rules
12	System should be able to depict CR grades of each employee in zone of consideration for the period as defined by the specific cadre/related general promotion rules
13	System should be able to generate online fit list of employees as decided by the competent authority
14	System should be able to block (keep promotions under sealed cover) employees from promotion against whom Departmental Enquiry (DE)/other events are pending till a final decision in the matter is taken and recorded in the system
15	System should have standard formats of promotion orders available in the system
16	System should generate on-line promotion orders
17	Policy for Salary revision, Increments consequent upon Promotions should be maintained in the system on-line and trigger them for pay fixation process in related module
18	System should have the facility to send a communication to the employee in case he is promoted
19	Concerned authority should have the provision to update employee database and gradation list in the system if not auto triggered
<b><i>Time Bound Pay Scale Enhancement</i></b>	
1	System should be able to define cadre specific and/or general rules in the system for Time Bound Pay Scale Enhancement
2	System should be able to generate timely triggers indicating the due date for Time Bound Pay Scale Enhancement in all cases
3	System should check mandatory conditions, such as completion of required service period (completion of required service period) at the post on which Time Bound Pay Scale Enhancement to be given
4	System should update employee's grade & pay scale/ pay band / grade pay details resulting due to the decisions
5	System should access CR Grades & Performance Appraisal of employee for required period
6	System should be able to generate final gradation list to be submitted to the relevant users

S. No.	Functional Requirements Specification
7	System should be able to generate lists of employees in zone of consideration as per cadre/general Time Bound Pay Scale Enhancement rules
8	System should record details of promotion declined earlier by employees in zone of consideration
9	System should be able to depict CR grades of each employee in zone of consideration for the period as defined by the specific cadre/related general Time Bound Pay Scale Enhancement rules
10	System should be able to generate online fit list of employees as decided by the competent authority
11	System should be able to defer grant of Time Bound Pay Scale Enhancement to employees from against whom DE/other events are pending till a final decision in the matter is taken and recorded in the system
12	System should have standard formats of Time Bound Pay Scale Enhancement orders available in the system
13	System should generate on-line orders
14	Policy for Salary revision, Increments consequent upon Time Bound Pay Scale Enhancement should be maintained in the system on-line and trigger them for pay fixation process in related module
15	System should have the facility to send a communication to the employee in case he is promoted
16	Concerned authority should have the provision to update employee database and gradation list in the system if not auto triggered
17	System should be able to define rules for Time Bound Pay Scale Enhancement , scan perquisites & auto generate orders on due dates for employees if auto process enabled
<b>Payroll Processing</b>	
1	<p>The system shall record, as a minimum, the following data:</p> <ul style="list-style-type: none"> <li>• Job classifications and descriptions</li> <li>• Employee status codes and descriptions</li> <li>• Salary &amp; allowance codes, descriptions and Tax indicators</li> <li>• Deduction codes and descriptions</li> <li>• Beneficiaries for deductions (Account code, individuals etc.)</li> <li>• Location (Disbursement Centre) codes and descriptions</li> <li>• Treasury Office/District code and names</li> <li>• Leave codes and descriptions</li> <li>• Payroll Calendar</li> <li>• Pay scale number, Pay scales, Pay scale description</li> </ul>

S. No.	Functional Requirements Specification
2	<p>The system should provide facilities to add, modify, reclassify or abolish job positions in accordance with the approved manpower ceiling. In particular, the following data should be recorded in the system as a minimum:</p> <ul style="list-style-type: none"> <li>• Position Number</li> <li>• Designation</li> <li>• Position Category</li> <li>• State Institution</li> <li>• Division/Department</li> <li>• Job Classification</li> <li>• Occupant’s employee identification number</li> <li>• Position creation date (date created in the position list)</li> <li>• Position status {permanent/temporary/occupied   vacant   unfunded}</li> <li>• Occupancy History</li> <li>• Start Date</li> <li>• End Date</li> </ul>
3	<p>The system allow receipt of attendance / leave records from:</p> <ul style="list-style-type: none"> <li>• All locations (HOO)</li> <li>• All departments</li> </ul>
4	<p>The system should make New Pension Scheme (NPS) deductions from employee salary as per grade.</p>
5	<p>The system should allow park payroll run for those employees whose attendance, leave or other related records are missing, or cannot be processed.</p>
6	<p>The system should check the leave sanction records for each employee.</p>
7	<p>The system calculate basic pay, pay band, grade pay for each employee based on:</p> <ul style="list-style-type: none"> <li>• Standard salary rate for the employee</li> <li>• Attendance, leave, , etc based on data received</li> </ul>
8	<p>The system should accommodate adjustment for the previous period's attendance.</p>
9	<p>The system should allow automatic calculation of Payroll based on the above inputs.</p>



S. No.	Functional Requirements Specification
10	The monthly salary be calculated from: <ul style="list-style-type: none"> <li>• Base salary</li> <li>• Overtime (calculated at hourly rates)</li> <li>• Allowances (regular monthly)</li> <li>• Allowances (one-off additions)</li> <li>• Duty allowances</li> <li>• Allowances based on a % to basic salary</li> <li>• Allowance based on a particular shift such as Night shift allowance</li> <li>• Deductions for absence (calculated at hourly rates)</li> <li>• Standard deductions (regular monthly)</li> <li>• One-off deductions</li> <li>• Deductions uploaded from other systems such as TDS, Staff Advance, Co operative recoveries etc.</li> </ul>
11	The System should be able to itemize by employee for reporting purposes.
12	System should itemize all the above on the pay slip.
13	The system should keep track of vacation days so that vacation pay entitlement can be paid as & when required.
14	The system should track any restriction on the number of allowances which can be paid to employees.
15	The system should track any restriction on the number of Deductions which can be made in the pay roll system.
16	The system should allow repatriation accruals to be calculated based on contract period and probability of extension.
17	The system should allow deductible EMI be entered for the period for which it is to be deducted based on sanction orders
18	The system should stop EMI deduction automatically after end of the period.
19	System should allow arrears of salary be paid for the adjustment of salary for the previous period by giving range of months/ Period.
20	The system should automatically calculate all the dependent components in the Payroll, as per GoWB regulation
21	The system should automatically check for deduction dues status before a person leaves for vacation.
22	The system should maintain grades and associated deductions for all employees.
23	The system should automatically update payroll calculation rules whenever an employee's grade changes.

S. No.	Functional Requirements Specification
24	The system should handle more than one type of payroll -e.g. regular employees paid monthly and temporary/contract staff paid irregularly work changed / contingency employee.
25	<p>Some of the reports which should be available:</p> <ul style="list-style-type: none"> <li>• Employee status</li> <li>• Payroll rejection</li> <li>• Bank deposit details</li> <li>• Employee pay history</li> <li>• New employees list</li> <li>• Departed employees list</li> <li>• Salary increases (confidential)</li> <li>• Warnings list (confidential)</li> <li>• Vacation pay accruals by department</li> <li>• Indemnity accruals by department</li> <li>• Wages cost by department and category</li> <li>• Wages including on costs by department and category of staff</li> <li>• Deductions / Deposits list giving employee wise amount deducted</li> <li>• Cash advances list employee</li> <li>• Accident penalty list employee</li> <li>• Other deduction</li> <li>• Salary Register</li> <li>• Salary slips in soft copy uploaded to employee webpage</li> </ul>
26	<p>The system should calculate Leave / Vacation Settlement for an employee based on:</p> <ul style="list-style-type: none"> <li>• Leave Records</li> <li>• Eligibilities</li> <li>• Leaves Earned</li> <li>• Date of Vacation start</li> </ul>
27	The system should automatically block payroll processing for an employee based on his vacation date.
28	<p>The system should maintain vacation / leave resumption details of each employee.</p> <ul style="list-style-type: none"> <li>• Leave eligibility</li> <li>• Applied duration of Leave</li> <li>• Actual duration of Leave</li> <li>• Excess days (Actual -Applied)</li> <li>• Less days (Applied -Actual)</li> </ul>
29	System should automatically release payroll block once the employee's vacation / leave resumption notification is received.
30	System should perform deductions based on Excess / fewer days based on vacation / leave duration.

S. No.	Functional Requirements Specification
31	System should perform deductions based on Excess / Less days paid based on Vacation / Leave start date
32	The system should maintain records of employees who encash their Vacation
33	The system should allow instruction to be given to Finance on whether to make the deduction payments in Cash or Advance.
34	The system should capture cash advances paid to employees.
35	The system / module should enable payment to be made on specific dates, for example, salary paid on last day in each month.
36	The system should make available security controls to limit access to specified personnel.
37	System should allow viewing of data as per employee on line by those permitted access.
38	The system should have an interface with Disbursement and accounts module to transfer the payroll related information.
39	The system should be flexible enough to provide and restrict access to tasks within Payroll between users of HR and Finance according to the requirement.
40	The system should up load data / interact with other modules as required.
41	The system should be able to associate one salary grade code to other salary grade
42	The system should support exceptions in case of any salary increases and promotions
43	The system should be able to define compensation elements like HRA, compensatory Allowance, Transport Allowance etc.
44	The system should be able to define eligibility of compensation elements to jobs, positions, grades etc.
45	The system should be able to assign compensation elements to employees automatically
46	The system should be able to define security for view and entry of compensation data.
47	The system should send a message to the employee in case his / her salary is not getting calculated due to reasons like rejoining application not filled after returning from leave or any other reason
49	The system should compute manually & automatically the values of earnings and deductions by using standard formulas
50	The system should support detailed payroll calculations using conditional logic and references to any module

S. No.	Functional Requirements Specification
51	The system should maintain/ configure pay elements like LT, leave and Medical etc.
52	The system should allow restriction of administrative functions to a few selected payroll users
53	The system should allow the display of only selected menu options/ forms based on the role of the user
54	The system should upload payroll history data
55	The system should maintain slab wise details for all statutory elements like Income Tax, etc. as well as user defined elements
56	The system should indicate taxable earnings, deduction priority, carryover, partial recovery etc.
57	The system should view pay related details via reports and queries
58	The system should calculate following kinds of pay elements Basic/ Leave Encashment/ Joining Bonus ,Special Pay/ Allowance, Dearness Allowance, House Rent Allowance, City Compensatory Allowance, Tuitions Fees, Children’s Education Allowance, Washing Allowance, Conveyance Allowance, Transport Allowance, Others (User Defined)
59	The system should allow deductions that might be either GoI rules, State Rules or Local organization rules like General Provident Fund, Festival/ Grain Advance, Natural Calamity Advance, Cycle/ Scooter Advance, Income Tax/ Surcharge, Employee Welfare fund, Others (User Defined)
60	The system should record Loans & Advance payments details like Interest Free Advances, Short Term Advances, Long Term Advances (Interest Bearing Advances), etc.
61	The system should allow the cap of deductions at user defined fixed values or as a percentage of some pay elements
62	The system should allow calculation of one time payment of allowance and deductions by amount, days , percentage etc.
63	The system should allow input of start and end date for recurring payment / deductions
64	The system should support any ad hoc basis payment recalculation during the payroll run while preserving the run’s other results.
65	The system should monitor regular payroll cycle from data entry to fully reconciled results
66	The system should view complete history of payroll results
67	The system should mark erroneous calculations for retry while keeping reconciled calculations intact

S. No.	Functional Requirements Specification
68	The system should automatically detect the changes made in the past that would impact payroll and run retro pay for those employees
69	The system should calculate Payroll online
70	The system should calculate an individual's payment online
71	The system should view pay slip online
72	The system should update balances immediately upon calculation
73	The system should maintain complete taxation rules defined as part of the pay structures configuration
74	The system should configure various tax rules (e.g. Income tax, Professional taxes, etc ) on basis, method of calculation, Default percentage rates, General accounts to which tax effects may be posted, Applicable State etc.
75	The system should generate reports / certificates (user defined format with reference number)
76	The system should project tax liability of an employee for the period within a tax calendar and providing tax planners to the employee
77	The system should support separate tax tables for bonus pay calculations
78	The system should handle exemptions and rebates as per the Income Tax Rules
79	The system should calculate HRA Rebate
80	The system should handle LTC and Medical exemptions as per the Income Tax Rules
81	The system should generate automatically employer/employee returns in pdf or any other format
82	The system should process out-of-sequence checks (pay slip) e.g. in the cases of transfers in middle of month
83	The system should display the status of the Payroll calculations
84	The system should run Payroll multiple times before finalization to ensure accurate pay computation
85	The system should maintain start and stop dates for deductions on the Employee Master file
86	The system should define element categories and associated taxation
87	The system should make deduction amounts negative
88	The system should include reverse deduction in next pay cheque if incorrectly withheld
89	The system should determine deduction amounts by amount and percent of earnings

S. No.	Functional Requirements Specification
90	The system should prioritize deductions by using the deduction code
91	The system should apply or stop various deductions based on employee status changes (e.g., Leave Of Absence, term)
92	The system should record Statutory Information & generate Reports
93	The system should approve employee tax declaration
94	The system should generate Pay slip in English along with pay elements
95	The system should provide details of Earnings, deductions, Perquisites, Employer Charges, Income Tax Summary, Leave Details etc.
96	The system should generate employee fund transfer Report
97	The system should automatically update Payroll database for changes in employee record without interfering with payroll processing (e.g. Promotions in the middle of month, etc)
98	The system should automatically update payroll database when pay rate changes due to any reason for e.g. promotion, pay commission, etc.
99	The system should make Back dated calculations
100	The system should reflect payroll adjustments in correct pay period
101	The system should have a full and Final settlement process in place
102	The system should generate arrear calculation for a defined period when salary enhancements (salary & allowances) are revised from retrospective effect
103	The system should generate slandered deductions calculations on arrear amount calculated (IT, deductions based on % of salary component, e.g house rent (license fee)
104	System should generate month-wise Due & Drown statement for arrears calculated citing reference of drawn amount (Treasury Voucher No & date)
105	The system should generate electronic schedules of all deductions
106	The system should port arrear claim data into DDO Accounting System on Arrear Pay Bill
107	The system should record disbursal details on the bill (employee/ claimant Bank particulars and account number)
108	The system should update original payment entries after disbursal
109	The system should update employee database after disbursal
	<b>Other Employee Entitlement</b>
	<i>Other Employee Entitlement (Loans and Advances)</i>

S. No.	Functional Requirements Specification
1	The system should calculate entitlement based on defined rules.
2	The system should enable analytics on entitlement payouts by cadre / department / position.
3	The system should generate alerts on default when applications are uploaded.
4	The System should have the facility to define multiple types of loans and Advances application formats: <ul style="list-style-type: none"> <li>• Bicycle</li> <li>• Scooter</li> <li>• Car</li> <li>• House Building</li> <li>• Tour</li> <li>• Computer</li> <li>• Festival</li> <li>• Grain</li> <li>• From Provident Fund</li> <li>• Pay on Transfer</li> </ul>
5	The System should allow users to define loan eligibility criteria / repayment & also the recovery process.
6	The System should allow integration with payroll module for the choice of mode of payment
7	The System should be able to capture repayment conditions (no. of installments, rate of installment)
8	The System would definition of hierarchical workflows for uploading application form for approval of loans/advances
9	The System should have integration with employee service records for check of eligibility of loan and loan amount
10	The system should have the provision for employee to submit information of Loans / Advances from other than Government Agencies.
11	The System should be able to allow creation/filling of loan applications based on the checks such as available allocation of funds, Basic Pay of individual, duration of service, number of times advance is availed
	<b><i>Other Employee Entitlement [Claims (TA &amp; Medical Reimbursement)]</i></b>
1	The system should calculate entitlement based on defined rules.
2	The system should enable analytics on entitlement payouts by cadre / department / position.
3	The system should generate schedules of adjustments/repayments and calculate deviations.
4	The system should generate alerts on default.

S. No.	Functional Requirements Specification
5	System should allow user to define supporting documents required (if necessary) for each type of claim
6	System should allow user to define the employee grade wise eligibility of the claim limits
7	System should allow user to define the approving authority for every type of claimant. Approving authority will authorize the purpose of expense
8	System should allow user to submit claim for a single expense as well as multiple expenses
9	System should allow submitted claim to be submitted to the DDO
10	System should allow the appropriate authority to approve the claim
11	System should be able to capture the eligibility requirement for availing LTA
12	System should be able to calculate employee wise eligibility for LTA
13	System should allow user to define the eligibility of medical claims
14	System should have integration with payroll module for processing of reimbursements
15	System should be able to track utilization of LTA and medical claims by employees
16	System should allow hierarchical approval to application for non-core benefits
<b>Transfer Posting, Joining and Deputation</b>	
<i>Transfer Posting, Joining and Deputation</i>	
1	Should define Transfer Policy Parameters in the System
2	Should allow Issuance of Transfer Order Activity for relieving of any employee on Study Tour and other reasons
3	Should define cadre-wise HRD parameters/requirements (for job rotation) in the system
4	Should define general policy of postings notified by government/ departments, e.g. Husband/Wife to be located at the same HQ town; relocated to identified place (..) years before superannuation; not more than (..)years in difficult locations (e.g. tribal area)
5	Should define pre-qualification (academic/professional/experience) requirements for specific posts (usually needed for deputation postings, etc)



S. No.	Functional Requirements Specification
6	The system should identify vacant posts for transfer and should included deputation and other requirements necessitating transfers.
7	The system should allow generating of Transfer Proposals/Orders for transfer of employees from one location to another.
8	The system should generate list of employees in each cadre coming under zone of consideration as per policy parameters
9	The system should provide the current location of an employee at all times.
10	The system should take requests for transfer uploaded in system from employees
11	The system should match the position requirement with the employee profile
12	The system should capture transfer requirements on the bases of administrative action (suspension/DE/complaint/etc)
13	The system should match transfer requirement with the transfer location wish-list of the employees.
14	The system should generate a short-list of transfers and postings based on redefined parameters by the relevant users
15	The system should allow the relevant users to add/drop names from short-list and regenerate fresh lists with required alternatives
16	The system should allow the relevant users to finalize transfer list
17	The system should publish final transfer list on department's website
18	The system should generate the Transfer details" for employee when he is transferred from one location to another "
19	The system should be able to generate the Transfer order
20	The system should be able to send the approved Transfer Order automatically to authorized personnel according to internal defined hierarchy.
21	The system should generate a warning incase the employee has not joined the location within the specified period of time.
22	The system should take a note of the further action to be taken on the employee in case he/she has not joined the new location within a stipulated period of time
23	The system should support maintenance of data in case the employee has asked postponing of date.
24	The system should update the employee master on relocation or transfer of an employee from one place to another or one department to another.
25	The system should allow updation & maintenance of transfer details in the employee record with the transfer details.

S. No.	Functional Requirements Specification
26	The system should maintain transfers that are to be issued in the future, e.g. on deputation/self relocation request
27	If there is a change in the salary & perks of an employee due to transfer, the system should be able to maintain a record of such a change: <ul style="list-style-type: none"> <li>• Standard salary rate for the employee</li> <li>• Employee data received</li> </ul>
28	The system should update employee data and gradation list.
<b>Deputation</b>	
1	The system should generate circulars for deputation vacancies.
2	The system should receive nominations for deputation vacancies.
3	The system should shortlist nominations for deputation based on: <ul style="list-style-type: none"> <li>• Educational Qualifications</li> <li>• Experience</li> <li>• Scale of Pay</li> <li>• Hierarchical Grouping of Post</li> </ul>
4	The system should prepare post-wise seniority list of employees applying / due for deputation.
5	The system should allow recording of deputation details such as: <ul style="list-style-type: none"> <li>• Start date and end date of deputation period</li> <li>• Post Deputed to</li> <li>• Office Deputed to</li> <li>• Section Deputed to</li> <li>• Deputation Pay Scale</li> <li>• Deputation Allowance</li> <li>• Terms and conditions of deputation</li> </ul>
6	The system should generate final list of people to be deputed department wise based on decision of acceptance of the department to which deputation is being proposed
7	The system should issue letters: <ul style="list-style-type: none"> <li>• Relieving Letter</li> <li>• Joining Letter</li> </ul>
8	The system should be capable to auto update employee database.
9	The system should update gradation list automatically on employee joining deputation post.
<b>Employee Exit</b>	
<i>Employee Exit - Superannuation</i>	
1	The system should generate employee wise terminal benefit calculation sheet for each type of benefit.

S. No.	Functional Requirements Specification
2	The system should prepare the final settlement advise to Accounts from HR.
3	The system should maintain a record of the amount payable / receivable from exiting employee.
4	The system should generate the relieving letter for an employee.
5	The system should generate the Salary certificate for an employee / ex-employee.
6	The system should maintain an ex-employee account. In case amount is receivable from an employee, the system should maintain an account of the amount due and reflect any changes therein.
7	The system should generate letters for communication on the amount due from the employee (e.g. three electronically generated reminders in last two months).
8	In case an employee has been given an additional charge, the system should be able to maintain the record for the same with relation to skill set & the portfolio assigned to the employee.
9	The system generates retirement orders.
10	The system should stop GPF deductions 4 months prior to retirement date of employee.
11	On the exit of an employee, the system should generate a letter for informing the Bank of the same.
	<b><i>Employee Exit: Other Exits (Death, Termination, VRS and Resignation, Compulsory retirement and Absorption)</i></b>
1	In case employee exit, the system should generate the Clearance Certificate for the employee & electronically route it through workflow. System updates the employee records accordingly with the employees date of leaving
2	The system should required exit orders for employees' exit
3	The system should generate employee wise terminal benefit calculation sheet for each type of benefit
4	The system should prepare the final settlement advise to Accounts from HR
5	The system maintain a record of the amount payable / receivable from exiting employee
6	The system should generate the Salary certificate for an employee / ex employee
7	The system should maintain an ex-employees account

S. No.	Functional Requirements Specification
8	In case amount is receivable from an employee, the system should maintain an account of the amount due and reflect any changes therein
9	On the exit of an employee, the system should generate a letter for informing the Bank of the same

## 17 General Requirements

### 17.1 Functional

SL No	Requirements
1	Capability to access the new IFMS application using only web browser and also the application should be compatible with all types of browsers
2	Data migration from the existing databases of the Treasuries
3	Provisions for introduction of 49 -Digit HOA
4	Mapping of 49 digits head of account with the existing head of account for fetching of old data.
5	Two sets of Budget are to be prepared for the first two years, one with figures pertaining to earlier years under existing HOA and another set of Budget with the new 49 Digit HOA.
6	Capability to perform management of users and defining their roles & responsibilities
7	Use of smart card / USB token storing digital certificate from a certifying authority along with private key for logging into the system
8	Integration & Secured transfer of data between department and external stakeholders
9	Only digitally signed data should get inserted into the IFMS
10	Creation of web services for external systems to interact in an automated manner
11	Facility to transfer data out of IFMS to facilities provided by external agencies in a scheduled & automated manner
12	Facility to automatically create EFT (Electronic Fund Transfer) cheques as well as ECS (Electronic Clearing System) file along with their mandates at day end
13	Restricted authority for managing and maintaining Head of Accounts only with Finance Department
14	Implementation of database and system audit trail and event logging
15	Facility for automated reconciliation of data
16	Implementation of FIFO for all transactions
17	Authorized access authenticated by user credentials
18	Digital signing of all transactions done at IFMS using private key hosted over a smart card / USB token
19	Role based access to respective head of accounts
20	Implementation of workflow based system
21	Ensuring uniqueness of each record or transaction conducted within the IFMS system
22	All offline processes to be automated & scheduled
23	All parameters & master data values, including configuration parameters, to be captured dynamically and no hard-coding of values to be done within the IFMS system
24	Implementation of roles & responsibilities and roles based access to IFMS system features
25	Usage of standard query optimization policies like restricted locking policy, transaction isolation policy, etc
26	Usage of normalized database structures with implementation of standards for data

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	partitioning, table space design, etc
27	Support for point in time recovery of data
28	Creation of policy documents for governing IT infrastructure security, data security,
29	Data backup, business continuity, disaster recovery, patch management and change management
30	Creation and Configuration of a Business Continuity and Disaster Recovery sites
31	Encryption & signing of patches of application as well as roll out of patches at staging before migration to production. Further controlling each patch rollout using version control.
32	Use of biometric authentication mechanism for authenticating access into IFMS system
33	Implementation of business rules framework, which should allow modifications to rules, governing the functioning of business processes, without modifying the code.
34	Direct access to the database to be prohibited
35	Use of barcode for transfer of information from system to paper and from paper to system
36	Implementation of field level validations
37	Implementation of 2 phase commit protocol
38	Implementation of strong password policy with one login session allowed per user at a time
39	Implementation of integrity constraints across all tables by means of primary-foreign key relationship
40	Deployment of a centralized software solution
41	Time stamping of information
42	Capability to delegate roles
43	Capability to map citizen unique Identification numbers within the IFMS system
44	Time limited conduction of transactions
45	High availability of the IFMS system
46	Use of Service Oriented Architecture
47	Website Management
48	Creation and management of helpdesk
49	Data warehousing, data analysis (OLAP) and reporting capability
50	Bilingual support for both English and Bengali
51	Creation of integration gateway for payments
52	Scalability of the entire new IFMS system
53	Capability to perform master maintenance
54	Capability to monitor Service Level Parameters
55	Capability to cache data and views
56	Capability to search and retrieve data
57	Capability to issue GOs based upon various types of templates.
58	Capability for manual and automated processes to co-exist

59	Capability for users to work offline
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## 17.2 Non Functional

The functional requirements provided below are common for all the application modules

- The Application Modules should be multi-tier, web-based solution (having web-based front-end for users and as well as for system administrative functions) having centralized database, web and application server
- Challenge Handshake modalities to be included in the application to ensure the continuity of session even in case of long idle time in data entry screen.
- The application modules should designed in such a manner so that failure in one module does not affect the other modules
- Should support interoperable, portable, and scalable applications, services, interfaces, data formats and protocols
- The system should work efficiently in latest version of Microsoft Windows as well as open source Operating Systems
- The system should work on the latest version of the proposed RDBMS based database systems
- The system database should be at least ODBC compliant
- System should be compatible with all W3C compliant web browsers i.e. Internet Explorer, Firefox, Google Chrome, Safari, etc.
- Software OEM should have a development centre and Support Centre in India and easy availability of skilled resources for the product in India
- All the Major and Minor Upgrades and releases should be provided as a part of the technical Support by the solution provider for the proposed application.
- The Solution provider must support the software licenses provided in the scope of this RFP for a period of 10 years. The software provider should provide a stated policy document stating that the proposed software version is supported for the next 10 years. Finance Department should not be forced to upgrade the solution at any stage
- Application License should be enterprise wide for all the process actors without any restriction on access / usage of any kind of functionality (including read/write/update) for any of the users. The Database quoted with the Application should be Full use without any restriction on the usage with any particular application.
- The system shall support the English characters and other state specific languages.
- The system should provide browser based access on a 24 x 7 basis
- The System should enforce secure login as per the Login process, where the government official/staff will have to authenticate his/her Username, Password to access the home page
- The System, on successful login, should display the Main page or the Home page of the browser as customized by the user and links to various services as per his/her customization
- The system should provide the ability to securely access the application(s) from a remote location
- The system should have “pull down menus”, “command buttons”, “short-cut keys”, “and pop-up windows” and use other navigation aids wherever possible to make the solution / system efficient and easy to use
- The system should use standard drop-down lists wherever possible for standard values to be selected by the User
- The system should have capability to cut/ paste/ format, etc at a field level on the inputs screens, output screens, etc
- The system’s user interface should make use of horizontal and vertical scroll bar feature wherever needed, depending on the layout of the window
- The system should at the time of input pre-fill the field with the next value in the restricted list that matches the characters which have already been entered

- The system should include a calendar tool which can be used to graphically select a date when a date field is to be used
- The system should have the functionality to:
  - Define user groups
  - Define users
  - Map users to groups
  - Assign the users a role and privileges in the applications
  - Assign the menus/ forms/ functionalities in the system to the users / groups
  - Grant / impose data-based access / restrictions to the user e.g. specific customers etc.
  - Define menus and attach such menus to users/ groups
  - Disable/re-enable users / groups from the system
  - Disable / re-enable modules within application
- The system should store all authentication credentials of users in an encrypted format
- The system should suspend the user in case of a specified number of unsuccessful attempts to logon to the system and these suspended user IDs should only be reactivated by system administrator
- The system should allow administrator to “forcibly log out users, in case needed
- System should provide the facility for recording of audit trail. System should maintain following categories of logs:
  - System access logs
  - System health logs
  - System error logs
- The system should have an integrated audit log capable of recording, displaying and reporting all transactions occurring in the system
- System should be customizable and compatible to the Financial Rules updated from time to time
- The system should time-out after a stipulated period of idle time
- System should interact with external systems like e-Mail server, SMS Gateway, Payment Gateway, and Other existing systems. The above interaction should be seamless in nature.

### Usability Requirements

- The system should be UNICODE compliant and should provide complete support for the English language. It should be able to perform the necessary display, read, write, and update, query, generating data including all reports etc. operations in English for all modules / functions.
- The screen layout and designs, menu options, and other system formats etc, should be designed keeping in mind ease of use by the department staff; and a final signoff from the nominated department staff to be taken before finalizing any of the above
- The user should be able to customize the browser home page as per his/her interest with the options selected.
- Information Dissemination through User Interface of the Application Modules
- Should allow only the authorized Department officials/ Supplier to update information obtained from the departments
- Should be able to add new information components besides the above
- Should be accessible to citizens, department officials, other government officials
- Should not allow any user to upload information beyond his/ authorized sections
- Should have different presentation layer for each set of users i.e. Information seekers, updaters, approvers etc.
- Should notify the Department Head once the information is updated over the portal
- Should allow the Department Head to either approve or reject the information update



- Should update information over the portal only after digital signatures of the concerned person has been put up on the information update
- Should ask for digital signature of the concerned person in case of rejection also
- Should ask for changes from the Department Head desired in case of rejection by the department head
- Should notify the Department/ Supplier both in case of acceptance or rejection of the information update
- Should request Department/ Supplier to put his/her digital signature after each updation
- Should have a counter at the bottom of the page to record the number of people hitting the website, this would prove beneficial in capturing the usefulness of information
- Should auto generate grievances in case of concerned person or Department/ Supplier are not performing against their set SLAs

### Forms/ Templates Availability

- The system should store all the forms/templates at predefined location for the selected functions
- Filling of forms should be possible off line i.e. without staying connected to internet. The offline client should be secure.
- System should provide the facility for Dynamic forms which are configurable and their fields can be extended and restricted as and when required
- Reports should be customizable and adjustable at the user level for fields subsequently dropped or added to the forms
- The system should be able to retrieve form/template from the predefined location
- The system should allow for form/template to be easily downloadable both through HTML and word format
- The system should give service/process/sub module/ module wise list of forms/templates required
- The system should provide for printable version of the form/template
- The system should give an error message in case it is not able to retrieve the form/template from the given location
- The system should have a provision for uploading new version of the forms/templates as and when it is required to change the version
- The system should maintain the version control for the form/template
- The forms/templates must carry a version identifier
- The system should have a security feature embedded for changing the version of the form and should allow only predefined process owners to change the form version
- The system should maintain log for all version change with the details of the process owner making version change
- The system should not allow to change the fixed fields of the form and should be in read only version
- The system should be able to make available form/templates should be through Online / portal
- The system should allow for easy searching of the form/template
- The system should allow for easy and user friendly layout for locating the service request form
- The system should be able to export forms in multiple formats so as to ensure compatibility of forms
- The system should have a life counter feature to keep track of number of forms being downloaded from the portal
- System should be suitable during low bandwidth scenarios. System should enable part refreshing of pages with only the relevant form data being refreshed in case of low speeds.

### Status Check

- The system should have integrated auto status tracking features embedded in the overall architecture of the system

- The system should keep track of all the service requests from the process actors along with the respective unique application reference id generated at the time of the service request receipt
- The system should be available in public and administrative view
- The system should be able to keep track of the status of all the service requests with the help of the respective unique reference id (application id) and map the current status with the pre-defined service level against each process
- The system should be able to detect any change in the status of a given unique application reference id
- In case there is a change in the status of a unique application reference id , the system should update the status information in the database
- The system should have provisions for intimating the applicant about the current status of his/her application through SMS and/or Email especially if there is a change in the status with respect to the final delivery of the service
- The system should not provide details about the internal SLAs to the applicant and only provide update about the status with respect to the final delivery. This feature should also allow the system to update the applicant if there is any change in the service level of the final delivery
- System should display the links for status check for each service from where the applicant can retrieve the status information by entering the unique application reference id
- The system should also allow the applicant to retrieve his/her service request through the web portal by entering the reference id in the link provided on the portal
- System should display the number from where the applicant can retrieve the status information by sending SMS along-with the unique application reference id
- The system should also allow the applicant to retrieve update about his/her service request by sending a SMS containing the unique application reference id to the Application Module
- The system should display an appropriate message if the system is unable to retrieve the details due to any reason like connectivity issues, maintenance issues, etc and also provide contact details of the system administrator and alternate link (if available)
- The System should have Side Menu on each page so as to reflect the contents of the containing directory, making it easier to navigate the site and locate the link for retrieving update against a given reference id
- The system should be adequate security features built in the architecture of the system to ensure that it cannot be hacked or manipulated
- The system should not allow the users to edit the details of the application upon retrieving the status update against a given reference id
- The System should allow the end user to print the status update information if the applicant is retrieving the status through the portal or email
- The System should have provision for Calendar System, which displays the dates and time of schedule events on a page formatted as a standard monthly calendar
- The system should have provisions such that the System Administrator can add/remove/modify the hierarchy of the Government officials with adequate authentication mechanism
- If there is any modification in the hierarchy of the relevant authority against a given service (in the system), system should automatically map the escalation levels with the new hierarchy of Government officials

## 18 Acronyms

<b>AAAD</b>	Aid Audits and Accounts Division, DEA
<b>AG</b>	Accountant General
<b>BE</b>	Budget Estimates
<b>BPR</b>	Business Process Re Engineering
<b>CPS</b>	Centrally Sponsored Schemes
<b>CSS</b>	Central Sector Schemes
<b>DDG</b>	Detailed Demand for Grant
<b>DDO</b>	Drawing and Disbursement Officer
<b>DEA</b>	Department of Economic Affairs
<b>DFPR</b>	Delegation of Financial Power Rules
<b>DPD</b>	Development and Planning Department
<b>DPPG</b>	Directorate of Pension, Provident Fund and Group Insurance
<b>DPR</b>	Detailed Project Report
<b>DTA</b>	Directorate of Treasuries and Accounts
<b>EAP</b>	Externally Aided Project
<b>ECS</b>	Electronic Clearing system
<b>EFT</b>	Electronic Fund Transfer
<b>FD</b>	Finance Department
<b>FI</b>	Financial Institutions
<b>FR</b>	Feasibility Report
<b>FRS</b>	Functional Requirement Specifications
<b>GO</b>	Government Order
<b>GOI</b>	Government Of India
<b>GRIPS</b>	Government Revenue Receipt Portal System
<b>HOA</b>	Head of Accounts
<b>HRMS</b>	Human Resource Management System
<b>PSA</b>	Pension Sanctioning Authority
<b>HOD</b>	Head of Department
<b>ICT</b>	Information communication technology
<b>IFMS</b>	Integrated Financial Management System
<b>MIS</b>	Management Information System
<b>NIC</b>	National Informatics center
<b>PPO</b>	Pension Payment Order
<b>PSA</b>	Pension Sanctioning Authority
<b>PSU</b>	Public Sector Undertaking
<b>RBI</b>	Reserve Bank of India
<b>RE</b>	Revised Estimates
<b>SO</b>	Subordinate Office
<b>SP</b>	State Plan
<b>SPB</b>	State Planning Board
<b>VLC</b>	Voucher Level Computerization
<b>VOA</b>	Vote on Account

## 19 Appendix

### 19.1 Types of Bills

SL No	Type of Bill	Form References	References for Data Input / Output control, Business rules, Validation checks.	Additional Rule Books
1	Pay bill	TRF 18	Treasury Rules, Appendix 10, Annexure B Page no. 181	West Bengal financial rules
2	Bill for drawing charges relating different items of contingent charges	TRF 26	Treasury Rules, Appendix 10, Annexure B2 Page no. 181	West Bengal financial rules
3	Detailed bill for adjustment of advance	TRF 28	Sub-rule (2) of T.R. 4.135 and sub-rule (6) of T.R. 4.138	West Bengal financial rules
4	Grant-in-aid Bill (Simple Receipt Form)	TRF 31	sub-rule (1) of T. R. 4.195	West Bengal financial rules
5	Bill for drawing loans and advances sanctioned to employees of the Government	TRF 37	T. R. 5.03 and T.R. 5.10	West Bengal financial rules
6	Bill for scholarship/stipends payable to College/School	TRF 33	sub-rule (1) of T. R. 4.196	West Bengal financial rules
7	Travelling Allowance Bill For Transfer	TRF 21	sub-rule (2) of T.R. 4.104	TA Rules
8	Leave Travel Concession Bill	TRF 22	sub-rule (2) of T.R. 4.104	TA Rules
9	Travelling Allowance Bill For Tour	TRF 23	sub-rule (2) of T.R. 4.104	TA Rules
10	Medical charges Reimbursement Bill	TRF 24	T.R. 4.107	West Bengal Health scheme 2008
11	Bill for drawing charges initially met out of Permanent Advance	TRF 25	sub-rule (1) of T. R. 4.135	West Bengal financial rules
12	Bill for drawing advance without supporting Voucher	TRF 27	sub-rule (1) of T.R. 4.136, sub-rules (3) and (4) of T.R.	West Bengal financial rules

SL No	Type of Bill	Form References	References for Data Input / Output control, Business rules, Validation checks.	Additional Rule Books
			4.138 and sub-rule (1) of T.R.5.07	
13	Consolidated Grants-in-Aid Bill / Cheque Slip	TRF 32	sub-rule (1) of T.R. 4.197	West Bengal financial rules
14	Bill for Refund of Revenue	TRF 34	sub-rule (4) of T. R. 4.199 sub-rule (1) of T.R.4.201	West Bengal financial rules
15	Refund of deposit on account of cost price of country spirit, ganja and bhang supplied under contract system	TRF 35	sub-rule (4) of T.R. 4.201	West Bengal financial rules
16	Transfer Credit Bill Form	TRF 43	sub-rule (1) of T. R. 6.14	West Bengal financial rules
17	Deposit Repayment Order and Bill Form	TRF 42	T. R. 6.12	West Bengal financial rules
18	Refund of lapsed deposits – Application and Bill Form	TRF 45	sub-rule (2) of T.R. 6.14, T.R. 6.18 and 6.19	West Bengal financial rules
19	Receipted Bill Under The Central Government Employees' Group Insurance Scheme, 1980	TRF 51	T. R. 6.46	GISS rules
20	Receipted Bill Under All India Service Group Insurance Rules, 1981	TRF 52	T. R. 6.46	West Bengal financial rules
21	Bill for withdrawal from West Bengal Government Employees' Group Insurance-cum-Savings Scheme,	TRF 60	T.R. 6.48 and T.R. 6.49	West Bengal financial rules

SL No	Type of Bill	Form References	References for Data Input / Output control, Business rules, Validation checks.	Additional Rule Books
22	Bill for withdrawal from West Bengal Government Employees' Group Insurance-cum- Savings Scheme, 1983 / 1987 (Insurance Fund) in respect of subscriber of his demise while in service	TRF 61	T.R. 6.48 and T.R. 6.49	West Bengal financial rules

**19.2 Types of Central Assistance to States**

Assistance from GOI can come in form of Grant in Aid/Loans or EAP (Externally Aided Project)s, as a banker to the state in both the cases RBI plays an important role. Assistance to the States under State Plans is released as per the Scheme of Financing approved by the Planning Commission. Assistance is released for each scheme in a definite pattern as shown in the following table:

Plan Scheme	Nodal Ministry/Department recommending the release	Mode of transfer of funds	Criterion for release of funds	Loan: Grant Ratio
1. Normal Central Assistance (NCA)	M/o Finance Department of Expenditure	12 Monthly Installments	As per allocations made by Planning Commission	NCA Pattern*
2. Additional Central Assistance (ACA) for Externally Aided Projects	M/o Finance, Department of Economic Affairs (CAA&A)	Weekly based on the recommendations of CAA&A	Based on the recommendations of CAA&A	1. Non-special category States: on Back-to-Back Basis (from 1.4.2005) 2. Special category States: NCA pattern
3. Special Central Assistance (SCA) for Hill Areas	Planning Commission	3 Installments at 50%, 25% & 25% of Annual allocation	1st installment: on receipt of Sub-Plan / Annual Plan, 2nd after receipt of the 2nd quarterly progress Report 3rd on receipt of the 3rd quarterly report	10:90 - All States
4. SCA for Border Areas	Ministry of Home Affairs	2 installments 2/3rd & 1/3rd of Annual allocation	1st installment:- on receipt of list of schemes alongwith expenditure incurred till last quarter of the previous year 2nd installment:- depending on physical & financial progress after adjusting unspent balance, if any	100% grant
5. Special Plan Assistance	M/o Finance, Department of Expenditure	Lump sum	As per allocation / recommendation made by Planning Commission	NCA Pattern

## Functional Requirement Specifications – Integrated Financial Management System, West Bengal

Plan Scheme	Nodal Ministry/Department recommending the release	Mode of transfer of funds	Criterion for release of funds	Loan: Grant Ratio
6. Accelerated Irrigation Benefit Programme (AIBP)	M/o Water Resources	Based on recommendations of Nodal Ministry	1st installment:- On full utilization of funds released in the previous year including State's share. 2nd installment:- on utilization of 70% of funds released as 1st installment and State's share	1. Special Category States: 90 % of project cost as grant  2. Non-Special Category States: 25 % of project cost as grant
7. Special Central Assistance (SCA)	M/o Finance, Department of Expenditure	Lump sum	As per allocations made by the Planning Commission	NCA Pattern
8. ACA for Accelerated Power Development and Reforms Programme (APDRP) a) Investment Component	M/o Power	Based on recommendations of Nodal Ministry	Investment Component:  A. Non-Special Category States: 25% of project cost  i. 10% on approval ii. Next 10% after utilization of 10% (Central Share) + 30% (State Share) iii. Balance 5% after utilization of 20% (Central Share) + 60% (State Share)  B. Special Category States: 90%  i. 30% on approval ii. Next 40% after utilization of 30% (Central Share) iii. Balance 20% after utilization of 70% (Central Share) + 10%	1. Special Category States: 90 % of project cost is released as grant  2. Non-Special Category States: 25 % of project cost is released as grant



## Functional Requirement Specifications – Integrated Financial Management System, West Bengal

Plan Scheme	Nodal Ministry/Department recommending the release	Mode of transfer of funds	Criterion for release of funds	Loan: Grant Ratio
			(State Share)	
b) Incentive Component	M/o Power	Based on recommendations of Nodal Ministry	50% of cash loss reduction with regard to base year (2000-01)	Incentive component as 100% grant for all States.
9. National Social Assistance Programme (NSAP) including Anapurna	M/o Rural Development	Based on recommendations of Nodal Ministry	Installments for 1st 3 quarters are released on receipt of UCs for ACA released during previous year. Releases for last quarter are made on utilization of 50% of funds released.	100% grant
10. Nutrition Programme for Adolescent Girls (NPAG)	Ministry of Women & Child Development	Based on recommendations of Nodal Ministry	1st installment on approval of Cabinet Committee and 2nd installment depending on States request after monitoring the nutritional status of Adolescent Girls	100% grant
11. National E-Governance Action Plan (NEGAP)	Ministry of Communication and Information Technology	Based on recommendations of Nodal Ministry	As per approval of the Empowered Committee & allocations made by the Planning Commission	100% grant
12. Backward Region Grant Fund (BRGF)	Planning Commission	Based on recommendations of Planning Commission	Based on progress of expenditure	100% grant
13. Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (a) SM-UIG	Ministry of Urban Development	4 Installments	(a) 1st installment (25% of central share) - On signing of Memorandum of Agreement (MOA). Balance in 3 installments on utilization of 70% of grants(Central &	100% Central Grant in respect of central share as per financing pattern

Plan Scheme	Nodal Ministry/Department recommending the release	Mode of transfer of funds	Criterion for release of funds	Loan: Grant Ratio
			State's) and subject to other conditions	
(b) SM-BSUP	Ministry of Housing & Urban Poverty Alleviation	-Do-	(b) -Do-	
(c) UIDSSMT	Ministry of Urban Development	2 Installments	(c) 1st installment (50% of central share) - On verification of State Share and signing of tripartite MOA. Balance based on progress.	
(d) IHSDP	Ministry of Housing & Urban Poverty Alleviation	2 Installments	(d) -Do-	
14. Tsunami Rehabilitation Programme(TRP)	Core Group/ Planning Commission	Based on recommendations of Nodal Ministry	1. First tranche: 50% of Central Share on approval of Location-wise Financial Sectoral Programme	100% grant

*NCA Pattern:	Loan	Grant
Non-Special Category States	70%	30%
Special Category States	10%	90%

Source: [www.finmin.ac.in](http://www.finmin.ac.in)

19.3 Treatment of Receipts and Payments in IFMS

Treatment of receipts transaction in IFMS	
Type of Receipt	Treatment in IFMS
<b>1. Revenue Receipts</b>	
a. Tax and Non-Tax Revenue	
i. Tax Revenue	
1. Own Tax Revenue	Tax-payers would log into GRIPS and initiate the transaction by creating a challan
2. Share of Net proceeds of Taxes	RBI, Nagpur to feed in data into IFMS through CBMS module
b. Non-Tax Revenue	Remitters would log into GRIPS and initiate the transaction by creating a challan
c. Grants from Gol	
i. Non Plan Grants	RBI, Nagpur to feed in data into IFMS through CBMS module
ii. Grants for State/Union Territory Plan Schemes	
iii. Grants for Central Plan Schemes	
iv. Grants for Centrally Sponsored Plan Schemes	
v. Grants for Special Plan Schemes	
<b>2. Capital Receipts</b>	
a. Disinvestment Proceeds	RBI, Nagpur to feed in data into IFMS through CBMS module
b. Others	
<b>3. Public Debt Receipts</b>	
a. Internal Debt	
i. Market Loans	RBI, Nagpur to feed in data into IFMS through CBMS module
ii. Ways and Means Advances from the RBI	
iii. Bonds	
iv. Loans from Financial Institutions	Financial Institutions to feed in data into GRIPS (through direct login or data transfer)
v. Special Securities issued to National Small Savings Fund	RBI, Nagpur to feed in data into IFMS through CBMS module
vi. Other Loans	RBI, Nagpur to feed in data into IFMS through CBMS module
b. Loans and Advances from Gol	
i. Non-Plan Loans	RBI, Nagpur to feed in data into IFMS
ii. Loans for State Plan Schemes	

Treatment of receipts transaction in IFMS	
Type of Receipt	Treatment in IFMS
iii. Loans for Central Plan Schemes	through CBMS module
iv. Loans for Centrally Sponsored Plan Schemes	
v. Other Loans	
<b>4. Recoveries of Loans and Advances by State Government</b>	Departments to log into GRIPS and initiate the transaction by creating a challan
<b>5. Inter-State Settlements</b>	RBI, Nagpur to feed in data into IFMS through CBMS module

Treatment of expenditure transaction in IFMS	
Type of Expenditure	Treatment in IFMS
1. Expenditure for General Service, Social Service, Economic Service	These expenditure would be incurred by submitting bills to treasury under specific head of accounts and subsequently the nodal banks would make the payment through cheque/ECS/NEFT (as the case may be)
2. Grant-in-Aid and Contribution	These expenditure would be incurred by submitting bills to treasury under specific head of accounts and subsequently the nodal banks would make the payment through cheque/ECS/NEFT (as the case may be)
3. Public Debt	
a. Internal Debt of the State Government	These expenditure (loan repayment) would be incurred by submitting bills (in this case it would be done by the finance department)to treasury under specific head of accounts and subsequently the treasury link banks would make the payment to the creditor agency
b. Loans and Advances from Central Government	Adjustment is done by RBI, Nagpur after receiving instructions from Finance Department/AG for loan repayment and the same is communicated by RBI, Nagpur to IFMS system
4. Loans and Advances	
a. Loans to Government Servants	This expenditure would be incurred by submitting bills to treasury under specific head of accounts and subsequently the treasury link banks would make the payment through NEFT (into the accounts of government employee)