

**Government of West Bengal
Finance Department
Audit Branch**

No.1872 -F(Y)

Dated, 2nd April, 2014.

MEMORANDUM

Sub: Submission of grant-in-aid bills/cheques for salary in COSA- compliant format

Preparation and generation of salary bills including those under grant-in-aid through COSA software developed by NIC was made mandatory vide FD Memo No. 1829-F(Y) dated 1st March 2012.

Now, it has been brought to the notice of the Government in Finance Department that --

- (i) Grant-in-aid salary bills of non-Government aided Secondary Schools / Madrasahs are being generated through a different software, namely, "On-line Salary Management System (OSMS)" which has been made COSA-compliant. OSMS is a web-based application software which has been developed by NIC to facilitate creation of employees' database at the DDO-level based on the online requisition from schools, finalisation and approval of the database at the DI of Schools (Secondary) level and generation of grant-in-aid salary bills at the DDO-level. In case of these grant-in-aid salary bills, one DDO draws and disburses salary for a number of schools/madrasahs.
- (ii) Generation of grant-in-aid salary bills through COSA package or COSA-compliant package is necessary for the local bodies / autonomous institutions which draw salary of its employees from the LF / Deposit account of the concerned institutions. In these cases, the grant-in-aid salary in lump is at first transfer-credited to the LF /Deposit account by submission of bill in simple receipt form to the Treasury / PAO, and then drawal of salary for the employees is made by submission of LF / Deposit account cheque together with detailed salary bill for the employees to the Treasury / PAO concerned.

The State Government, after consideration of the various issues and aspects involved in the above-mentioned two categories of grant-in-aid salary bill generation, has decided that-

- (a) Grant-in-aid salary bills of non-Government aided Secondary schools/madrasahs generated through "On-line salary management system (OSMS)" of School Education Department of the State Government shall be accepted in the Treasury / PAO; and
- (b) Salary bills generated through COSA software should accompany the LF / Deposit account cheques for the grant-in-aid salary falling under item no. (ii) above. COSA software package meant for state Government employees has been suitably modified.

Therefore, the undersigned is directed by order of the Governor to say that-

1. Treasuries/Pay & Accounts Offices shall accept grant-in-aid salary bills of non-Government aided Secondary Schools / Madrasahs generated through "On-line Salary Management System (OSMS)", along with a soft copy of the bills w.e.f 01.04.2014 (i.e the bills pertaining to the salary of April'2014).
2. In case of other grant-in-aid bills, the DDO shall generate the salary bills through COSA software and submit such salary bills to TO / PAO along with soft copy of the bills from April, 2014 onwards.
3. Treasuries/Pay & Accounts Offices shall accept LF / Deposit account cheques for monthly Salary of employees of the local bodies / autonomous institutions accompanied with COSA-generated salary bill and its soft copy for April'2014 and onwards.
4. DDO of grant-in-aid salary bill of non-Government aided Secondary Schools / Madrasahs will advise the TO / PAO to issue cheque in favour of the specified branch of the nodal bank.
5. Treasuries/Pay & Accounts Offices shall issue treasury cheques for grant-in-aid salary bills of non-Government aided Secondary Schools / Madrasahs in favour of the nodal bank who in its turn will disburse the salary by credit to the salary account of each employee as per advice of the DDO concerned.
6. Salary credit certificate issued by the nodal bank shall be taken as legal quittance for disbursement of the grant-in-aid salary.
7. Undisbursed salary shall be returned by the nodal bank to the DDO by draft/ banker's cheque accompanied with bank's advice detailing the reason for non-disbursement.
8. The DDO may either disburse the undisbursed salary after encashment of the draft/ banker's cheque or refund the undisbursed salary to the Government account, as the situation demands.

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

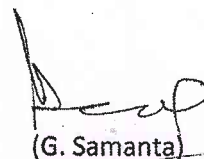
No. 1872/1(250)-F(Y)

Dated, 2nd April, 2014

Copy forwarded for information and necessary action to-

1. The Principal Accountant General (A&E), West Bengal, Treasury Buildings, 2, Govt. Place (West), Kolkata-700 001.
2. The Principal Accountant General (Audit), West Bengal, Treasury Buildings, 2, Govt. Place (West), Kolkata-700 001.
3. The Accountant General (R.W. & L.B. Audit), West Bengal, C.G.O. Complex, 'C' East Wing, 5th Floor, Salt Lake, Sector-I, Kolkata-700 064.

4. Chief Secretary to the Government of West Bengal.
5. The Additional Chief Secretary/Principal Secretary/Secretary ,
..... Department, Govt. of West Bengal.
6. PA to the Principal Secretary, Finance Department, Government of West Bengal.
7. Secretary, Finance (Audit) Department, Government of West Bengal
8. Secretary, Finance (Budget) Department, Government of West Bengal.
9. Financial Advisor,Department, Govt. of West Bengal.
10. The Commissioner, School Education Directorate, West Bengal, Bikash Bhavan (7th floor), Salt Lake, Kolkata-700091
11. The Principal Accounts Officer & Ex-Officio Joint Secretary, Finance (Budget) Department, for uploading this order in the Finance Department website.
12. The Director of Treasuries & Accounts, West Bengal, The New India Assurance Building, 4, Lyons Range (2nd & 3rd floor), Kolkata – 700 001.
13. The Commissioner, _____ Division.
14. The District Magistrate, _____
15. The Sub-Divisional Officer, _____
16. The Pay & Accounts Officer, Kolkata Pay & Accounts Office – I, 81/2/2, Phears Lane, Kolkata – 700 012.
17. The Pay & Accounts Officer, Kolkata Pay & Accounts Office – II, P-1, Hyde Lane, Kolkata – 700 012.
18. The Pay & Accounts Officer, Kolkata Pay & Accounts Office – III, IB Market, 1st Floor, Salt Lake, Sector –III, Kolkata – 700 106.
19. The Treasury Officer, _____
20. _____



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