

UNIVERSITY OF CALCUTTA



AUDIT & ACCOUNTS DEPARTMENT

Memo No. A/S/ 251 /Sal/2016

MEMORANDUM

Sub: Submission of Salary, Overtime & Holiday Bills to Audit & Accounts Department

All heads of the departments and the concerned Establishment Sections are hereby informed that **Computerization of Salary Accounting (COSA)** has been implemented from the month of April 2015. To facilitate smooth running of this system timely receipt of salary bills from different establishment sections is necessary and henceforth late bills due to whatever reason, can not be accommodated after the stipulated date as mentioned herein under.

Therefore, all concerned are requested to send the salary bills to the Salary Section of the Audit & Accounts Department within 8th of each/every month, except the month of October for which last date of submission will be 14.09.2016.

As the erstwhile system of sending late bills is being done away with with the introduction of COSA, the so-called late bills should be sent along with regular bills within the aforesaid time limit positively and recovery of excess salary/short payment of salary, if any, should be adjusted in the immediately succeeding month/months. Memo. No. A/S/201/Sal/2015 may be kindly seen for this purpose.

Bills should be prepared in the following way:

1. *One bill for payment through State Bank of India (SBI)*
2. *One bill for payment through Bank of Baroda, College Street Branch (BOB)*
3. *One bill for payment through Bank of Baroda, Surya Sen Street Branch & other branches (BOB)*
4. *One bill for payment through Other Nationalized Banks (ONB)*

All Overtime and Holiday Allowances are to be sent to this department from 20th to the last working day of each month and at least 15 days time is required for processing these bills. Regular deductions of Income Tax, Professional Tax and others, if any, may be effected from all such bills as per the provision of the relevant Acts.

N.B.

- i. *Names in the salary bills should be written in full and block letters.*
- ii. *Separate bills should be drawn for GPF, CPF and Re-employed teachers.*
- iii. *B.I. No. should always be indicated in the space provided in the above stated bills.*
- iv. *Individual PF A/c No., TS/NS Code No. must be given in each bill.*
- v. *B.I. No. should always be indicated in the space provided in the above stated bills.*
- vi. *Amount of Headship allowance and confidential allowance must be written separately on the top sheet of the bill and not to be amalgamated with PAY.*

AS 24/6/2016
(Abhik Kusari)
Accounts Officer
University of Calcutta