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Government of West Bengal  
Finance Department  
Audit Branch

No. 2588-F(Y)

Dated, 24<sup>th</sup> March, 2015

**MEMORANDUM**

Drawal of salary by submission of bills generated through COSA package has been made mandatory wef 1.4.2015 for all the employees irrespective of Government or Grant-in-aid institutions, vide FD memo. no. 1180-F(Y) dt.25.2.2015. In the meantime, Higher Education Department has sought clarifications on some points regarding COSA implementation for teaching and non-teaching staff of the Grant-in-aid colleges and state Universities.


The undersigned is, therefore, directed to issue point-wise clarifications on the queries in the following table.

Queries	Clarifications
1) Whether the salary bill for every month has to be submitted to Treasury for payment.	Yes, salary bill will be submitted by the College / University to the treasury every month.
2) Whether the university will receive the cheque from the treasury and make payment to their employees in turn through bank transfer or the treasury will take care of such transfer of payment every month.	Treasury will transfer fund to the College fund / University fund maintained in the bank.
3) Whether the treasury will settle all statutory deductions and other recoveries like EMI on House Building Loan, Salary Savings Premium on LIC, GSLLI, Credit Co-operative Society Schemes, Employees Welfare Fund etc. made from the monthly salary bill of teachers, officers, non-teaching employees.	The College / University will submit with the Grant-in-aid bill the employee-wise salary details both gross amount and net after PFD deduction. This net of PFD deduction will be transferred to the college fund / university fund after the bill is passed by the Treasury/PAO. The net claim after P. Tax, Income Tax deductions and internal deduction will be paid by the College / University to the employees by transfer credit to their respective bank account. College / University will deposit P. Tax and Income tax recovered by deduction at source to the respective tax authority in appropriate manner.
4) The university is maintaining the P.F. Ledger of individual employees and the treasury is functioning only as banker of the university. What will be the future process of maintaining such accounts.	Treasury will transfer the total Provident Fund recovered in a bill to the Provident Fund Deposit account of the College / University under head 8336. Employee-wise ledger for PF will be maintained by the

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Pr. Secretary, H. B. Dept

	College / University. College / University will reconcile the total PF balance in the PF Deposit Pass Book at the end of each month with that of the PF Cash Book and at the end of each FY in terms of the provisions of TR 6.08 (5) and 6.08(6) of WBTR, 2005 . Interest will be allowed only after the same is sanctioned by DPPG for which the updated balance report duly certified by the TO/PAO concerned needs to be furnished by the PF Deposit account operator of College / University to the DPPG.
5) The university is still continuing the Contributory Provident Fund Scheme for few employees, but no such option is available in COSA.	In case of CPF, the College / University will recover the PF contribution from the employee's salary as internal deduction after receipt of the salary in the College / University fund.
6) The Head of Account shown in the COSA i.e. Major/Minor/Sub-Minor head of accounts are not applicable for the university at present as the universities are getting fund from the Government as 'Maintenance Grant' on account of payment of salary and as 'Additional Maintenance Grant' for other expenses. So how the said head of accounts will be tagged with the university employees.	The DDO of the University will draw fund meant for salary of the employees by transfer to the University fund through COSA. 'Maintenance Grant', 'Additional Maintenance Grant' are under object head "31-Grant-in-aid". Salary grant needs to be further sub-divided under "31-01-Salary". Administrative Department to take necessary action.
7) The 'Consolidated Remuneration' paid to the contractual employees appointed against the vacant 'Substantive Post' are charged against the 'Maintenance Grant' received from the State Government. After implementation of COSA, from where such payments will be made by the university.	"Consolidated remuneration" for "Contractual employees" appointed against vacant posts needs to be drawn in COSA. If it is not met out of 'Maintenance Grant', then their remuneration may be booked under object head "31-01-Salary" for which action needs to be taken by the Department.
8) The university is paying pension and family pension every month out of the 'Maintenance Grant' received from the State Government. What will be the future course of action for the university towards release of the same after implementation of COSA.	Pension and family pension are paid by each university under their respective pension rules which are supposed to have been issued after approval of the competent authority in Education Department and Finance Department.  Release of the required fund and its drawal from treasury/PAO should not be a problem, since it does not come under COSA. It will be

	guided by the Pension rules of the University.
9) Two numbers of colleges are getting their monthly salary, pension and consolidated remuneration of the part-time teachers from the university as a composite grant after submission of bills every month. The university charges the said expenditure against the 'Maintenance Grant'. What will be done in this case after implementation of COSA at university end.	Already answered at (6), (7) and (8) above.
10) The State Fellowship (JRF & SRF) is also being paid out of the 'Maintenance Grant' received from the State Government. How the same will be incorporated in COSA.	State Fellowship does not come under COSA.
11) What type of hardware facility will be required by the university to implement COSA and how the training will be provided to the employees as well as the initial teething problems be taken care of by the Higher Education Department.	Necessary action will be taken by the Administrative Department.
12) How arrear salary bills will be drawn	Arrear salary shall be sanctioned and released by the Department through separate sanctioning memo for drawal without COSA.

  
 (G. Samanta)  
 Joint Secretary