

PS Upload

“हिन्दी भाषा राष्ट्र निर्माण में सहायक है”



कार्यालयरक्षा लेखाप्रधाननियंत्रक(मध्यकमान), करियप्पामार्ग, लखनऊछावनी-226002
Office of the Principal Controller of Defence Accounts (Central Command) Cariappa
Road, Cantt., Lucknow, Pin Code – 226002
कार्यालयदूरभाषसं0-0522-2451084 कार्यालयफैक्ससं0-0522-2453038
Office Phone NO. 0522-2451084 Office Fax NO. 0522-2453038
E-Mail ID: accountspcdacc.dad@hub.nic.in



Through E-Mail

संख्या: लेखा/1/3089/एनपीएस पत्राचार

दिनांक: 22/12/2022

**विषय: Guideline for adjustment / clearance of amount booked under NPS
Code Heads**

उपरोक्त विषय से संबन्धित सूचनाएँ / निर्देश जो कि मुख्यालय कार्यालय के पत्रांक
AII/13311/15PM/22 दिनांक 16/12/2022 के माध्यम से प्राप्त हुए हैं, को सूचनार्थ एवं
अनुपालन हेतु प्रेषित किया जा रहा है।

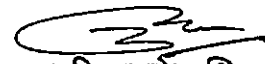
संलग्नक: यथा उपरोक्त।

— ह. —
वरिष्ठ लेखाधिकारी

प्रतिलिपि प्रेषित :

1. इस कार्यालय के सभी संबन्धित अनुभाग।
2. संबन्धित सभी उप कार्यालय
3. स्वचलन कक्ष (स्थानीय)

र.ले.प्र.नि.(म.क.) लखनऊ के वेबसाइट पर
अपलोड करने हेतु।


वरिष्ठ लेखाधिकारी



“हर काम देश के नाम”
 कार्यालय रक्षा लेखा महानियंत्रक
 Office of the Controller General Of Defence Accounts
 उलान बटार रोड, पालम, दिल्ली छावनी-110010
 Ulan Batar Road Palam, Delhi Cantt-110010
 PH: 01125665548-787, email : hgaccounts.cgda@gov.in



No. A/I/13311/15 PM/22

Date: 16/12/2022

To
 The PCsDA/CsDA

Sub: Guideline for adjustment/clearance of amount booked under NPS Code Heads.

The scrutiny of JEs received during FY 2021-22 has revealed that maximum number of JEs received from Controller office were related to adjustment of NPS amount booked under Code Head 00/016/04 & 00/016/05, which has been viewed seriously by higher Authorities.

In this regard, it is requested that, the guideline/instructions attached herewith and other guidelines issued from time to time may be followed strictly by all Controller offices to avoid such type of adjustment through JEs in future.

This issues with the approval of Jt.CGDA (A&B)

Sr.AO (A&B)

Govt. Servants Contribution and Govt. Contribution are compliable to the respective code heads under Minor Head 500, Major Head 0071 mentioned below.

Major Head- 0071 : Government Contributions and Recoveries towards Pension and other Retirement Benefits

Minor Head- 500 : Receipts Awaiting Transfer to Other Minor Heads

Code Head- 016/04 : Government Servants' Contribution under Tier- I (Operative receipt side only)

Code Head- 016/05 : Government' Contribution under Tier- I (Operative receipt side only)

1. The amount recovered on account NPS is compiled as (+) RT and on payment to Trustee Bank, the same as compiled as (-) Rt under above Code Head.
2. The booking under these Code Heads are transitory in nature and close to the Government at the close of financial year. Thus the balance under this Head should be 'Nil' (during the month/end of the financial year).
3. It is, to be ensured that the amount compiled under above Code Heads are cleared by remitting the amount to Trustee Bank on monthly basis and no amount remains outstanding under these Heads at the end of the Financial Year.
4. The outstanding amount under these Code Heads indicates that the NPS amounts recovered on monthly basis during the year have not been remitted to Trustee Bank yet which should be cleared before closing of March Accounts.
5. However, if any amount is left out for remitting to Trustee Bank at the end of financial year due to want of PRAN No. or any other reasons, this amount should be transferred to Miscellaneous Suspense Head 00/020/61 as (+RT) in March Account.
6. Subsequently, on receipt of the required details the Miscellaneous Suspense Head is relieved in the following year by operating prefix category code "77" to 020/61 as (-RT).
7. Scrutiny of JEs received during FY 2021-22 has revealed that maximum number of JEs received from Controllers office was related to adjustment of NPS amount. To avoid such type of adjustment through JEs, the above mentioned instructions may be followed strictly.
8. In case of individuals who are reverted back to old pension scheme, the accounting guidelines have been issued vide HQrs circular No. A/1/9084(SI.No.149)XXXV/C-3880 dated 22.07.2021.
9. Accounting entries are enclosed as Annexure 'A'.

Annexure 'A'

Action by Audit Section

Recovery entry as under:-

Amount recovered from Pay& Allowances of the employee under NPS is compiled as under :-

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
93/020/91	90		P&A	100	
00/016/04	10		014/71(Army)	14	
00/016/05	14				
Total	114			114	

On remitting the amount recovered above to Trustee Bank is compiled as under :-

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
93/020/91	24				
00/016/04		10			
00/016/05		14			
Total	24	24			

Accounting entry if above amount not remitted to Trustee Bank at the close of the year :-

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
00/020/61	24				
00/016/04		10			
00/016/05		14			
Total	24	24			

Accounting entry if above amount remitted to Trustee Bank in the subsequent year:-

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
93/020/91	24				
77/020/61		24			
Total	24	24			