

कार्यालय, रक्षा लेखा नियंत्रक उदयन विहार, नारंगी, गुवाहाटी-७८११७१

OFFICE OF CONTROLLER OF DEFENCE ACCOUNTS, UDAYAN VIHAR, NARANGI, GUWAHATI-781171

ई मैल/email : <u>cdaguwaccounts.dad@hub.nic.in</u>



22/12/2022

E-MAIL/WEBSITE

No. A/IV/65/Rev. Sec/Cert./Vol-XXX

Dated: 21/12/2022

To.

The Officer-in-Charge,

- 1). PAO (ORs) ARC, Shillong
- 2). PAO (ORs) GTC, Shillong
- 3). Area Accounts Office, Shillong
- 4). All AOs GE/AGEs/AAO DEOs/AAO ADEOs offices
- 5). All Compiling Section of Main Office, Local

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

Reference:- HQrs. Letter No. A/I/13311/15 PM/22 Dated: 16.12.2022

Please find enclosed a copy of HQrs. office letter cited at reference for your information, guidance and strict compliance.

In this connection, it is reiterated that operation of JE on account of adjustment of NPS contribution has been viewed by higher authority as a matter of concern and taken a serious note during the inspection of CDA Guwahati by Inspection team of HQrs. office.

In view of the above, the undersigned has been directed by the competent authority to convey that no JE will be acceptable in future on account of adjustment of NPS contribution. As such, it is requested to take initiative to regularize/adjust the outstanding balances of NPS contribution within 31st March (March-Final Account) only. Officer-in-Charge of respective Sub-office/Audit Section will be held personally responsible for any outstanding balances seen against their office after closure of Account (March-Final).

The content of this letter may please be got noted by all concerned for strict compliance.

Please acknowledge receipt.

CDA has seen.

Encl: As Above

Sr. AO (A/C's)

Copy to:

IT&SW (Local): For uploading the same on CDA Guwahati website.

ST AD (A/C'S)

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)

(Operative receipt side only)

Code Head- 016/05 : Government' Contribution under Tier- I

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/I/9084(Sl.No.149)XXXV/C-3880 dated 22.07.2021.
- 9. Accounting entries are enclosed as Annexure 'A'.

Action by Audit Section

Recovery entry as under:-

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

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
93/020/91	90		P&A	100	
00/016/04	10	Andrikasyanga pagka-tu-da-arka-arka-arka-arka-arka-arka-arka-a	014/71(Army)	14	— высовы (НСВИЙ) с Моско Воличи. С отполня в Моско Воличи.
00/016/05	14	умом эт Сомоско, цья ^н 4 60 0 до до до 1 00 (100 до 100 до	AND A 2-1-MONEY OF THE STANDARD BY THE AND STANDARD A METEROPHONOUS PROPERTY OF THE STANDARD	digental international graphs of the State Profile (Phangage Administration and August 1984) and the American	Contractive (Contractive Vietga 12 of a New York Contractive Contr
Total	114	или и повить и и и поднитителу у дор ай дова дора до дора и повито до	The state of the s	114	Service and the property of the service of the serv

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	To proceed the contraction of th			
00/016/04		10		and an analysis of the second	The state of the s
00/016/05		14	And the state of t	a Jay 30-400-403-400-403-403-403-403-403-403-4	The state of the s
Total	24	24	Annual control of the	Outrocks (Control of the Control of	

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			and the same of th		
00/016/04	MRONO REPUBLISH A	.10	AND THE PROPERTY OF THE PROPER	A transfer of the section of the sec	Barrier, region A processors required in the control of the contro	
00/016/05	#\$ 944# a \$556.600.04.45	1.4		a ayang ayan da asa gasa marana in in terama na diyanggan terbiga ga terbigan yang ang ang ang ana da da da da	And the state of t	
Total	24	24	na managalam nakana a aran na managara a ta ha ^{ag} anaman managan ga <mark>na 18 da -</mark> 18 da an 18 da an		A second	

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		Control of the Contro		
77/020/61		24	gare, and but the filter consistence on the manage of the control of the state of t	made the 23 may underlying the analysis of the	орожных посторожность по
Total	24	24	The same of the sa	Company	Days and a second secon