



रक्षा लेखा नियंत्रक का कार्यालय, गुवाहाटी उदयन विहार, नारंगी, गुवाहाटी-781171

OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS
UDAYAN VIHAR, NARANGI, GUWAHATI: 781171.

ई-मेल/e-mail: cda-guw@.nic.in फैक्स/FAX: 0361-2640204 फोन/Ph: 0361-2640394, 2641142.



NO. DDP/I/NPS/18/Order/Vol-XXX

Date: 20.12.2019

IMPORTANT CIRCULAR NO: 125

To

- (I) The Area Accounts Office
Bivar Road Shillong- 793001
- (II) The PAO(ORs) ARC Shillong
Happy Valley, Shillong- 793007
- (III) The PAO(ORs) 58 GTC
Happy Valley, Shillong- 793007
- (IV) All the AOs GE/AGE(I)

Sub: Compensation for Non-deposit or delayed deposit of contribution under National Pension Scheme.


Ref: Gov. of India, Min. of Finance, Deptt. Of Expenditure Office Memorandum No. 1(21)/EV/2018 dt 12.04.2019 & dt 25.07.2019 and PCDA (Pensions) Allahabad letter No. A/II/10015/XXVIII dated-03/12/2019(copy enclosed).

With reference to above cited letter no. (Copy enclosed) Gov. of India, Min. of Finance, Deptt. Of Expenditure has decided to give compensation/interest for non-deposit or delayed deposit of contribution under NPS during 2004-12.

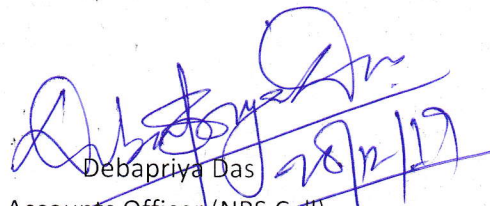
It is requested **to intimate this office any cases/grievances of the period from 2004 to 2012** where individual has asked for interests on account of non-deposit or delayed deposit of contribution under NPS. **Case-wise fund report is required by this office on or before 15.01.2020.**

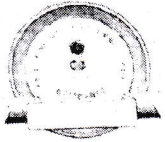
So, that this office is in position to prepare a consolidated fund report for onward submission to PCDA (Pension) Allahabad for projection & inclusion in the pension budget.

DCDA has seen.


Debapriya Das
Accounts Officer (NPS Cell)

EDP: For uploading on CDA Guwahati website.


Debapriya Das
Accounts Officer (NPS Cell)



FAX/SPEED POST

कार्यालय रक्षा लेखा प्रधान नियंत्रक (पेंशन), द्रौपदीघाट, इलाहाबाद 211014
OFFICE OF THE PRINCIPAL C.D.A (PENSIONS), DRAUPADI GHAT, ALLAHABAD-14

Dated-03.12.2019

No.A/II/10015/XXVIII

To,

The CDA
Udyan Vihar Narangi
Guwahati - 781171


Sub: Compensation for Non-deposit or delayed deposit of contributions under Nation Pension Scheme.

Ref: Gov. of India, Min. of Finance, Deptt. of Expenditure Office Memorandum No. 1(21)/EV/2018 dt 12.04.2019 & dt 25.07.2019.

Gov. of India, Min. of Finance, Deptt. of Expenditure vide their OM cited under reference (copy enclosed) has decided to give compensation/interest for non-deposit or delayed deposit of contribution under National Pension System during 2004-12. It has been suggested by the CGA that requirement of appropriate budget provision under the Major Head 2071 during the current financial year for booking of expenditure on payment of interest on non-deposit/ delayed deposit of NPS contribution and payment of pending Govt. contributions may be taken into account. Accordingly HQrs office has sought for the requirement of the consolidated fund for projection & inclusion in the pension budget in this regard vide their letter No. A/I/REVIEW/NPS dated 04.11.2019.

2. In view of the above, it is requested that the requirement of fund for interest payment on the non-deposit or delayed deposit of contributions under NPS in r/o personnel under your office jurisdiction may please be assessed and intimated to this office for furnishing the same to the MoF, DoE for inclusion in the Pension Budget for 2019-20.

Addl. CDA (P) has seen.


(Abhishek Singh)
Dy.C.D.A (P)

No.1(21)/EV/2018
Government of India
Ministry of Finance
Department of Expenditure
(E-V Branch)

North Block, New Delhi,
the 12th April, 2019.

OFFICE MEMORANDUM

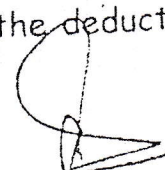
Subject: Compensation for non-deposit or delayed deposit of contribution under National Pension System during 2004-12

The undersigned is directed to invite attention to the guidelines issued by Controller General of Accounts, Ministry of Finance, Department of Expenditure, vide OM No.1(7)/2003/TA/Part file/279, dated 02.09.2008 for streamlining of procedure for remittances of contributions under the National Pension System (NPS) by PAOs/CDDOs and NCDDOs which provides, inter-alia, the detailed procedure for the purpose of crediting of the NPS contribution to the NPS Trustee Banks so as to ensure that the contribution is credited to the NPS regulatory system as per the timelines prescribed therein without delay.

2. Based on the recommendations of the 7th Central Pay Commission and the recommendations of a Committee of Secretaries, as set up in pursuance of the decision of the Government contained in para 15 of the Resolution of this Department bearing No. 1-2/2016-IC dt. 25.7.2016 to suggest measures for streamlining the implementation of the NPS, the Department of Financial Services, Ministry of Finance, has issued a Notification F. No. 1/3/2016-PR dt. 31.1.2019, clause 1(2)(x), 1(2)(xi) and 1(2)(xii) thereof provides as under:

Compensation for non-deposit or delayed deposit of contribution under National Pension System during 2004-12

- (a) In all cases, where the NPS contributions were deducted from the salary of the Government employee but the amount was not remitted to CRA system or was remitted late, the amount may be credited to the NPS account of the employee along with interest for the period from the date on which the deductions



we're made till the date the amount was credited to the NPS account of the employee, as per the rates applicable to GPF from time to time, compounded annually.

- (b) In all cases where the NPS contributions were not deducted from the salary of the Government employee for any period during 2004-2012, the employee may be given an option to deposit the amount of employee contribution now. In case he opts to deposit the contributions now, the amount may be deposited in one lump sum or in monthly installments. The amount of installment may be deducted from the salary of the Government employee and deposited in his NPS account. The same may qualify for tax concessions under the Income Tax Act as applicable to the mandatory contributions of the employee.
- (c) In all cases where the Government contributions were not remitted to CRA system or were remitted late (irrespective whether the employee contributions were deducted or not), the amount of Government contributions may be credited to the NPS account of the employee along with interest for the period from the date on which the Government contributions were due till the date the amount is actually credited to the NPS account of the employee, as per the rates applicable to GPF from time to time. Instructions to this effect may be issued by the Department of Expenditure/Controller General of Accounts. All such cases of delay may be resolved within a period three months.

3. In pursuance of the aforesaid provisions of the said Notification dt. 31.1.2019, all the Ministries/Departments are required to ensure that the decisions, as contained therein insofar as these relate to the issue of delayed credit of NPS contribution to CRA system, are carried out in respect of Central Government employees under their administrative purview in consultation with the concerned Financial Advisors and the respective pension accounting organizations, i.e., Controller General of Accounts in respect of Central Civil Ministries/Departments, Railway Accounts in respect of Ministry of Railways, P&T Accounts in respect of employees of Department of Posts and Department of Telecommunication and the Controller General of Defence Accounts in respect of Defence Civilians.

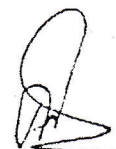
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4. While carrying out the above decision contained in the afore said notification dt. 31.1.2019, it has to be ensured that the modalities for implementing the same are uniform across the pension accounting organizations and, therefore, for this purpose, the office of Controller General of Accounts of this Department shall be the nodal organization for laying down the modalities. Accordingly, the office of Controller General of Accounts shall issue guidelines for the purpose. The concerned Financial Advisor shall be the central point for the purpose in the respective Ministries/Departments.

5. It is likely that the concerned Ministries/Departments need data and information from the Central Recordkeeping Agency, namely, NSDL, to carry out the above decision in respect of employees under their administrative domain. In order, therefore, to facilitate such action by the Ministries/Departments, the CRA shall look into its record and in all cases which are covered under the decision contained in the aforesaid Notification dt. 31.1.2019, it shall pass on such employee-wise details, on its own, to the concerned Head of the Office and DDO/PAO, where the employee is currently posted within 15 days of the date of issue of these orders so that the desired and timely action gets initiated by the Ministries/Departments.

6. In their application to the employees working in the Indian Audit & Accounts Department, these orders issue in consultation with the Office of Comptroller & Auditor General of India.

7. Hindi version of this order is attached.


(Amar Nath Singh)
Director

To,

1. All Ministries/Departments, as per standard mailing list
2. Financial Advisors of all the Ministries/Departments.
3. Pr. CCA/CCA of all the Ministries/Departments.
4. Controller General of Accounts
5. Controller General of Defence Accounts
6. UPSC
7. Office of C&AG.

8. NSDL for taking action as per para 5 of these orders.

No. 1(21)/EV/2018
Government of India
Ministry of Finance

North Block, New Delhi
Dated the 25th July, 2019

OFFICE MEMORANDUM

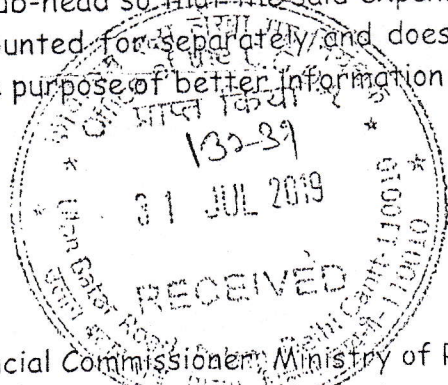
Subject: Compensation for Non-deposit or delayed deposit of contributions
under National Pension System during 2004-2012-reg.

The undersigned is directed to invite attention to the notification issued by Department of Financial Services bearing No. F. No. 1/3/2016-PR dated 31.1.2019 and also to the OM of this Department of even no. dated 12.4.2019 on the subject mentioned above.

2. As mentioned in para 4 of the aforesaid OM dated 12.4.2019, office of CGA is in the process of formulating guidelines to ensure uniform accounting principles across the Pension Accounting Organization, namely, Railway Accounts, P&T Accounts, Defence Accounts and CGA in case of civil Ministries.

3. In the meanwhile office of CGA has suggested that that requirement of appropriate budget provision under the head 2071 during the current financial year for booking of expenditure on payment of interest on delayed/non-deposit NPS contribution and payment of pending Government contributions may be taken into account.

4. Accordingly, Railway Accounts, P&T Accounts and Defence Accounts are advised that an appropriate proposal for budget provision for the purpose may be made to the Budget Division, Department of Economic Affairs, Ministry of Finance, citing the notification of DFS dated 31.1.2019 and the OM of this Department dated 12.4.2019. It may also be ensured that the expenditure on account of interest payment is booked in appropriate sub-head so that the said expenditure exclusively on account of interest payment is accounted for separately and does not get merged with the general NPS payment for the purpose of better information management system in the matter.



(Amar Nath Singh)
Director

To,

1. Financial Commissioner, Ministry of Railways,
2. Controller General of Defence Accounts,
3. Member (Finance), D/o Telecommunications
4. AS&FA, Department of Posts

Copy for information to: Budget Division - JS(Budget) & CGA (Dhri VK Singh, Jt.