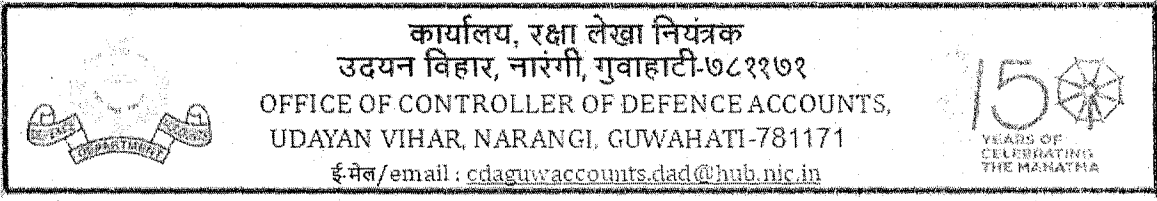


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22/12/2022



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 31<sup>st</sup> 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**

**Copy to:**

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

SD/-

Sr. AO (A/Cs)

Sr. AO (A/Cs)

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/I/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 complied 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			