

**GOVERNMENT OF ANDHRA PRADESH
PAY AND ACCOUNTS OFFICE;**

Circular Memo. No. PAO/Admn./U.4/2012-2013/534

Dt. 28.02.2013

Sub: PAO Hyderabad – New Pension System- Contributory Pension Scheme – DA arrears credited to CSS – Clearing of DA arrears of CPS employees, which were hitherto credited to CSS – Certain instructions – Issued – Regarding.

Ref: G.O.Ms.No.22, Finance (Pension.I) Dept., Dtd.22.01.2013

-X-X-X-

1) The Government in the G.O. read above have issued following orders for stabilization of the Contributory Pension scheme viz.,

- a) Out of DA arrears drawn and credited to the CSS account earlier in respect of the employees covered under the New Pension System 90% shall be paid in cash to the employees concerned and balance 10% shall be credited to CPS head of account along with Government contribution.
- b) In case, where the CPS deductions are not affected from the date of joining of the Government servant concerned in pursuance of the instructions issued earlier or where there are deductions still due to be made for some months, it shall be made out of the above said 90% amount ordered to be paid in cash and only the balance amount shall be paid in cash.
- c) Interest on the amount outstanding in CSS account of each employee till such adjustment, shall be calculated @ 8% for actual period of such deposit and paid to the employee concerned in cash.

2) In view of the above orders the difference of D.A. arrears due to all the employees who were recruited into Government service on or after 01.09.2004 and who are covered under Contributory Pension Scheme, which were hitherto claimed and credited to the Head of Account : 8009-01-101-SH(03) are now payable to respective employees in cash (90%) and credited to their CPS Account (10%) alongwith Government Contribution.

3) As per the instructions contained in the said G.O. the responsibility for reconciliation and ensuring correctness of the deductions lies with the D.D.Os. concerned, as, while revising the rates of D.A. from time to time, the Govt. ordered that the DDOs. concerned shall maintain record of adjustment of DA arrears which was earlier adjusted to the CSS and inform those details to the employees concerned in a proforma prescribed for that purpose. Hence, the DDOs. concerned shall prepare statements showing the details of deductions in the Annexure and proforma enclosed and prefer a consolidated adjustment bill for the entire period in respect of each employee. In case of transferred employees the details of deductions shall be certified by the DDO of previous station and countersigned by the Treasury Officer concerned. The DDOs. shall also enlose necessary schedule in case the CSS amounts are adjusted towards the CPS deductions of arrears period as per para 1(b) above.

4) The Superintendent Computer Section, PAO Main Office, shall verify the correctness of entries recorded in the proforma and Annexures submitted by the DDOs.

(pertaining to all counters of PAO Main Office) with reference to (03) CSS recovery particulars available in the computers and arrange for issue of the same to DDOs. after obtaining the counter signature of APAO concerned on the Annexure under proper acknowledgement. In the same manner the Superintendents, CCS – I & II Sections, PAO Main Office, shall verify the correctness of entries recorded in the proforma and Annexures submitted by the DDOs, (pertaining to Secretariat, BRK and Nampally Branches) with reference to (03) CSS recovery particulars available in their sections and arrange for issue of the same to DDOs. after obtaining the counter signature of APAO concerned on the Annexure under proper acknowledgement.

5) After obtaining the counter signed copy of Annexure alongwith Proforma from the Treasury/PAO concerned, the DDO shall prefer an adjustment bill employee-wise (by enclosing the counter signed copy of Annexure alongwith proforma) duly transferring the CSS amounts as ordered at para 1(a) or (b) from the Head of Account : 8009-State Provident Funds, 01 – Civil, 101 – General Provident Funds (03) – Compulsory Savings Scheme to the Head of Account : 8342 – Other Deposits, 117 – Defined Contribution Pension Scheme for Government Employees, (04) – A.P. State Government Employees Contributory Pension Scheme, 001 – Employees Contributions and for payment of balance amount in cash. The DDO shall also prefer another bill under Head of Account 2049 – Interest Payments, 03 – Interest on Small Savings, PF etc., 104 – Interest on State Provident Fund, (08) – Interest on impounded D.A. to Employees, 450 – Interest (charged) for payment of interest on outstanding amount in CSS account as at para 1(c). The above process shall be completed by all the DDOs. immediately.

6) The Audit sections shall verify the above claims with reference to D.A. adjustment registers maintained by them, Counter signed copy of Annexures and Proformae enclosed to the bills by DDOs. and allow 90% of such claims to the credit of individual bank accounts duly ensuring that a recovery schedule is enclosed in respect of 10 % of claim for taking further action to credit the amount to respective CPS accounts. After admission of such claims in audit the Compilation Section shall detach the recovery schedules duly noting transaction I.D. number etc. and forward the same to C.P.S. Section under proper acknowledgement for taking action to upload the amounts to PRAN accounts of individuals together with matching contribution of Government.

All officers and Section Superintendents concerned shall attend to the above work on priority basis and ensure that difference of D.A. arrears in respect of C.P.S. employees is paid to them immediately. The Audit Superintendents shall communicate these instructions to the D.D.Os. under their payment control and request them to clear off pending D.A. arrears claims of CPS employees of their respective offices by the end of April, 2013.

Acknowledge receipt of this circular memo.

Encl.:Annexure.


Jt. Pay & Accounts Officer (Admin.),
FAC Pay & Accounts Officer, Hyd.

To
All Officers and Section Superintendents.
Copy to All D.D.Os. under the payment control of PAO
through Audit Sections concerned.

PROFORMA

Statement showing the details of D.A. arrears adjusted to the CSS Account under the Head 8009 – State Provident Funds, 01 – Civil, 101 – General Provident Funds, (03) – Compulsory Savings Scheme. – as per G.O.Ms.No. , Dated :
in respect of Sri/Smt./Kum.-----, Designation-----, Employee I.D. No.-----
-----, O/O.the -----

Designation of the Drawing & Disbursing Officer :-----

Sl. No.	Period of D.A. arrears booked under (03) CSS.	Bill preferred in the month with ID/Token No. and date.	Gross amount of the bill	Net amount of the bill.	Amount recovered towards CSS/ Total amount of the schedule	PAO's Vr. No. & Date (paid month).	Cheque No. and Date. (paid month)	Head of Account of the bill drawn.

Certified that the above details are verified and found to be correct as per the records of this office.

Date :

Office Seal :

Signature of Drawing & Disbursing Officer.

ANNEXURE.

(Para 7 of G.O.Ms.No. _____, dated _____ 2013 of Finance (Pension.I Department).

Statement showing the details of D.A. arrears adjusted to the CSS Account in respect of Sri/Smt./Kum.-----
-----, Designation-----, Employee I.D. No.-----, O/O.the -----

Designation of the Drawing & Disbursing Officer :-----

Sl. No.	Month & Year	Amount adjusted to CSS Account	Transaction ID. No. with date.	Amount transferred to CPS	Amount paid in cash.

Certified that the above details are verified and found to be correct as per the records of this office.

Date :

Signature of Drawing & Disbursing Officer.

Office Seal :

// Countersigned //

Verified and found correct.
Asst. Pay & Accounts Officer(Treasury Officer).