

GOVERNMENT OF PUDUCHERRY
DIRECTORATE OF ACCOUNTS AND TREASURIES

No: 77/DAT/NPS/U2/2024-25 /91

dt.24-05-2024

CIRCULAR

Sub: DAT – National Pension System [NPS] – Implementation of the Defined Contribution Pension Scheme (DCPS) – Streamlining of Procedure for remittance of contributions to Trustee bank by Pay and Accounts Officer/Cheque Drawing & Disbursing Officers – Reg.

- Ref: 1. Office Memorandum No.1(7)/2003/TA/Part file/279/ dated 2-9-2008 of the Department of Expenditure, Ministry of Finance, Government of India, New Delhi.
2. Circular No.DAT/Pen/B2/CIR-II/2021, dated 11.02.2022 of Directorate of Accounts and Treasuries, Puducherry.

Reference is invited to the Office Memorandum cited first, wherein it was directed to use the Head of Account - **0071-Contributions and Recoveries towards Pension and Other Retirement Benefits-500-Receipts Awaiting Transfer to other Minor Heads (RAT)** for transactions regarding National Pension System(NPS) with regard to Employer's/Employees Contribution.

2. As per the directions of the Government of India, the following amendments were communicated:

- When a Salary Bill arrives to the Pay and Accounts Officer (DAT), the amount payable towards salary will be paid to individuals and the amount of Employee's Contributions received from the bill will be initially classified under the Head **"0071-Contributions and Recoveries towards Pension and Other Retirement Benefits-500-Receipts Awaiting Transfer to other Minor Heads (RAT)"**
- Pay and Accounts Officer/Cheque Drawing & Disbursing Officers will ensure the amount of contributions booked under RAT is tallied with Subscriber's Contribution File (SCF) being uploaded in the NPSCAN and the same amount is drawn in the Cheque and passed on to the Trustee Bank.

3. Therefore, in compliance with the reference first cited, this Directorate has created the Head of Account **"0071-Contributions and Recoveries towards Pension and Other Retirement Benefits-500-Receipts Awaiting Transfer to other Minor Heads (RAT)"** as detailed below and is operational now. Further the same has also been updated in the Paysoft (e-salary software).

Sl.No.	Description	Head of Account
1.	Employee's Contribution	0071 - Subscription & Recovery towards Pension and Other Retirement Benefits 01 – Civil 500 – Receipts Awaiting Transfer To Other Minor Heads (RAT) 01 – Employees Contribution.
2.	Employer's Contribution	0071 - Subscription & Recovery towards Pension and Other Retirement Benefits 01 – Civil 500 – Receipts Awaiting Transfer To Other Minor Heads (RAT) 02 – Employers Contribution.

(from pre-page)

4. Henceforth, this Directorate will be following the below mentioned Accounting procedure as far as NPS transactions are concerned:

Sl.No.	Description	Head of Account
1.	Employee's Contribution	0071-01-500-01
2.	Employer's Contribution	0071-01-500-02

5. In respect of the employees who have proceeded on deputation, the borrowing Departments should prepare the Remittance Challans/DD/Cheque accordingly, with necessary changes in the Head of Account and submit to this Directorate for further procedure.

6. Hence all the Head of Departments/Head of Offices/Drawing and Disbursing Officers are requested to bring these instructions for strict compliance.


(S.PRABAVADY)

DIRECTOR OF ACCOUNTS AND TREASURIES

Encl: As above.

To

- 1) All Heads of Departments/Head of Offices/DDOs, Puducherry/Karaikal/Mahe/Yanam
- 2) The Collector, Karaikal.
- 3) The Regional Administrator, Mahe/Yanam.

Copy to:

- 1) The Programmer, DAT, Puducherry – with a request to upload in DAT's official Website.
- 2) The DDAT, karaikal, Mahe & Yanam.
- ✓ 3) All Government Undertakings /Autonomous Bodies/Societies, Puducherry Karaikal/Mahe/Yanam.

Copy submitted to

The Development Commissioner-cum-Principal Secretary (Finance),
Chief Secretariat, Puducherry

} for kind information.