

GOVERNMENT OF PONDICHERRY
DIRECTORATE OF ACCOUNTS & TREASURIES

No.DAT/Accounts/2023-2024/ 2

Pondicherry, Dt: 11/08/2023

CIRCULAR

Sub: DAT - Remittance of salary through challan
- General instructions - Issued.

Instances have come to the notice of this Directorate that on some occasions DDOs have to remit back the net salary in respect of some individuals on the ground that the individual is subsequently granted EOL or even some times the official is transferred etc. after the pay bill is prepared and presented to this Directorate and the payment made. By this time, the recoveries in respect of GPF, NPS HBA, MCA, PCA, LIC, NIC, UTGEGIS etc. would have been recovered in the original pay bill presented to the DAT and passed for payment and the credit schedules detached and sent to the concerned section for affording credit to the respective GPF/NPS/HBA/MCA/PCA/LIC/NIC/ UTGEGIS accounts of the individual concerned. Subsequently, after treating the period of absence as EOL otherwise, the net salary is remitted back into Government account as **(-) Debit** and the credit afforded to the individuals GPF/NPS/HBA/MCA/PCA/LIC/NIC/UTGEIS accounts etc., needs to be withdrawn. The proper course of action at various levels in such situation is as detailed below:

For DDOs Action:-

(i) In case of remittance of salary already drawn;

The net salary should be remitted back as **minus debit** to the service head concerned if it is remitted in the same financial year in which the salary is drawn. If the net salary is to be remitted back into Government account in the next financial year, it should be remitted under a distinct minor head '911-Deduct recoveries of over payment' under the major head under which the salary was originally drawn in the previous financial year.

On the reverse of the copy of challan, the gross salary drawn and the deductions such as GPF, NPS, HBA, MCA, PCA, LIC, NIC, UTGEGIS etc., should be clearly indicated and transfer entry has to be proposed in a letter addressed to the Dy. Director (Accounts) enclosing the photocopy of the deductions and minus crediting "8009-GPF", "8342-NPS, "7610-Loans to Govt. servants etc. (1) HBA (2) MCA, (3) PCA, "8550-LIC/NIC and "8011-Insurance and Pension Fund, 104-UTGEGIS" etc., as the case may be. (In the outlying region, the letter may be addressed to the Dy. Director of Accounts and Treasuries of the respective region). Apart from proposing the transfer entry as mentioned above, necessary minus schedules in RED ink for the recoveries already made in the original pay bill should also be enclosed with the letter. A copy of the letter may also be marked to the pay section concerned. A sample letter is annexed to this Circular.

Conti.,

(ii) For reclaiming the salary already remitted back:

In case of necessity arises to re-claim the salary for the individual, while re-claiming the salary, entire gross amount has to be claimed showing the deductions afresh attaching the recovery schedules. However, in the remarks column of the pay bill, the following references should be clearly indicated as

- (i) Challan No. in which the salary already claimed & remitted back into Government account and
- (ii) The letter in which Transfer Entry was proposed.

ACTION IN ACCOUNTS SECTION:-

On receipt of such Transfer Entry proposals together with the copy of the challan and minus schedules, the Accounts Section of the Directorate of Accounts and Treasuries and the Branch Offices will propose the necessary Transfer Entries in the accounts in hand. The minus schedules enclosed with the letter will be detached and sent to concerned section such as GPF/NPS/D&A/B&A/LIC etc. for affording minus credit to the GPF/NPS/HBA/MCA/PCA/LIC/NIC/UTGEGIS etc., account of the respective individual concerned.

The Drawing and Disbursing Officers are informed to strictly adhere to the above instructions, without any lapse.


(S. PRABAVADY)

DIRECTOR OF ACCOUNTS & TREASURIES

TO

1. All Heads of Departments / Offices
2. All DDOs

Copy to:

1. All DDATs, Pondicherry/Karaikal/Mahe/Yanam.
2. The Treasury Officer, Pondicherry/Villianur/Karaikal
3. The Sub Treasury Officer, Bahour/Mahe/Yanam.
4. All Section Supdts of this Directorate

ANNEXURE

From

Drawing and Disbursing Officer
Name of Institution/Office/Department.

To

The Dy. Director (Accounts),
D.A.T.,
Pondicherry.

Sir,

Sub: Challan remittance of salary - TEs
for affording minus schedules to
the recoveries - Reg.

The net salary of Rs.30747/- drawn in respect of Thiru. (name of the individual with designation) for the month of April 2023 has been remitted back into Government Account as minus debit under the Head of Account '10-2202-01-101 - Govt. Primary Schools -A01/101(1) Boys & Girls Primary Schools (1) - Pondicherry Region (Plan) - (01) Salaries' vide Challan No..... dated..... (copy enclosed) and 'Allowances (07)' vide Challan No..... dated (Copy enclosed)

Gross salary claimed :	Rs.42,517/-
Total Deductions :	Rs.11,770/-
Net Salary drawn :	Rs.30,747/-

DETAILS OF DEDUCTION

GPF Subscription:	Rs. 8,000/-
GPF Recovery Advance:	Rs. 2,300/-
HBA (A/c.No. 3) (70/110):	Rs. 1,000/-
MCA (A/C.No.3) (40/60):	Rs. 400/-
UTGEGIS :	
Savings Fund:	Rs. 21/-
Insurance Fund:	Rs. 9/-
Pdy.Govt.Insurance Scheme;LIC (A/c.No.3) :	Rs. 40/-
	=====
Total Deductions:	Rs.11,770/-
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Kindly propose necessary Transfer Entries as follows in the accounts in hand.

Minus Debit:

10-2202-01/101-Govt.Primary Schools - 01/ 101(1) - Pondicherry Region -NP- salaries	Rs.11,770/-
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(Previous Fin.Year means

10-2202-01-911- Deduct Recoveries of Overpayment)

Minus Credit:

8009 State Provident Fund -01-Civil- 101- Gpf	Rs.10,300/-
7610- Loans to Govt. Servant etc HBA.....	Rs. 1000/-
MCA.....	Rs. 400/-
8011- Insurance & Pension Funds- 104 UTGEIGS	
i) Insurance Fund	Rs. 9/-
ii) Savings Fund	Rs. 21/-
8550- Civil Advances-104 other advances LIC	Rs. 40/-
	=====
Total	Rs.11,770/- =====

I also enclose herewith necessary minus schedules to afford minus credit to the respective recovery accounts of the individual concerned.

Drawing & Disbursing Officer

Copy to:

The DDAT (PAY SECTION-)
Puducherry/KKL/MHE/YNM.