



GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

NEW PENSION SYSTEM – Contributory Pension Scheme – DA arrears credited to CSS – Clearing of DA arrears of CPS employees, which were hitherto credited to CSS – Orders – Issued.

FINANCE (Pension.I) DEPARTMENT

GO Ms. No. 22

Dated 22nd January' 2013
Read the following:-

- Ref:-
1. GO Ms. No. 653, Dated 22/09/2004 of Finance (Pen.I) Dept.
 2. GO Ms. No. 655, Dated 22/09/2004 of Finance (Pen.I) Dept.
 3. Govt. Memo No. 23138-B/194/A2/Pen.I/2004, Dated 31/01/2007 of Finance (Pen.I) Department.
 4. Govt. Lr. No. 16047-C/22/NPS/2009, Dated 26/10/2009 addressed to all Administrative departments in the Secretariat.
 5. Lr. No. D2/10661/2009-11, Dated 28/07/2011 of DTA, AP, Hyd.
 6. Govt. Memo No. 3941/572/TFR/2011, Dated 03/01/2012.
 7. Lr. No. DII/CPS/10661/2011, Dtd. 27/07/12 of DTA, AP, Hyd.
 8. GO Ms. No. 297, Dated 14/11/2012 of Finance (PC-I) Dept.
 9. Lr. No. DII/CPS/10661/2011, Dated 01/12/2012 and 18/12/2012 of DTA, AP, Hyderabad.

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ORDER:

The Government in the GO 1st read above has introduced New Pension System to the Government Employees appointed on or after 01.09.2004. Accordingly, deductions at the applicable rates have been made from the monthly salary of the employees towards their contributions.

2. In the Government Orders 2nd read above guidelines were issued, inter-alia, for recovering arrears of CPS subscriptions @ one arrears subscription along with current month subscription. The Government in the letter 4th read above have informed that CPS deductions shall be recovered even for arrear bills also.

3. The Director of Treasuries and Accounts in her letter 9th read above has stated that whenever the Government enhanced Dearness Allowance payable to the Government Employees, it is being ordered that the arrears of the Dearness Allowance in respect of CPS employees should be credited to the Compulsory Savings Scheme under the Head of Account: 8009-01-101-SH (03) and accordingly based on the claims preferred by the Drawing and Disbursing Officers concerned, bills were passed for adjustment to the CSS Account.

Further the Government in GO 8th read above, while revising the rate of DA on 01.07.2012, ordered that, in respect of CPS Employees 10% of the DA arrears should be credited to the PRAN Account of the individuals concerned along with Government contribution and the remaining 90% be paid in cash.

4. Further, the Director of Treasuries and Accounts has requested the Government for adopting the same analogy in respect of the DA arrears of earlier periods, which were adjusted to the CSS Account.

5. After careful consideration and keeping in view of the stabilization of the scheme, the Government hereby order that;

- (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.*

6. In the Government orders issued from time to time revising the rate of Dearness allowance, it was ordered that the Drawing and Disbursing Officer concerned shall maintain record of adjustment of DA arrears which was earlier adjusted to the CSS and inform those details to the employee concerned in a proforma (Annexure-II) prescribed for that purpose. Thus responsibility for reconciliation and ensuring correctness of the deductions lies with the Drawing and Disbursing Officer concerned.

7. The Drawing and Disbursing Officer(DDO) concerned shall prepare a statement showing the details of deductions in the Annexure 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 Drawing and Disbursing Officer of previous station and countersigned by the Treasury Officer concerned. The Drawing and Disbursing Officer shall also enclose necessary schedule in case the CSS amounts are adjusted towards the CPS deductions of arrear periods as per Para.5(b.) above.

8. The Drawing and Disbursing Officer concerned shall prefer an adjustment bill employee-wise transferring the CSS amounts as ordered at Para.5 (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 01-Interest on internal Debt 305-Management of Debt (08)-Interest on impounded D.A. to Employees 450 interest (charged) for payment of interest on outstanding amount in CSS account as at Para.5(c). The above process shall be completed by all the DDOs immediately.

9. All Departments of Secretariat are requested to issue suitable instructions to the Heads of Departments under their control to follow the instructions scrupulously as ordered at para 5 to 8 by the DDOs concerned under their control.

10. The Director of Treasuries and Accounts, Andhra Pradesh, Hyderabad / Pay and Accounts Officer, Andhra Pradesh, Hyderabad / Director of Works and Accounts, Andhra Pradesh, Hyderabad shall issue suitable instructions to their unit offices to scrutiny the bills preferred by the DDOs and admit in audit as per above instructions.

11. The Government Order is available on internet and can be accessed at the address <http://goir.ap.gov.in>.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

V. BHASKAR
PRINCIPAL SECRETARY TO GOVERNMENT.

To

All Departments in Secretariat.

The Principal Accountant General, Andhra Pradesh, Hyderabad.

The Accountant General (A&E), Andhra Pradesh, Hyderabad.

The Accountant General (Audit), Andhra Pradesh, Hyderabad.

The Director of Treasuries and Accounts, Andhra Pradesh, Hyderabad.

The Pay and Accounts Officer, Andhra Pradesh, Hyderabad.

The Director of Works and Accounts, Andhra Pradesh, Hyderabad.

All Heads of Departments in the State.

All District Magistrates & Collectors in the State.

All Deputy Directors of District Treasuries in the State.

Copy to

a.) the Finance (BG.III) Department.

b.) SF / SC.

/// FORWARD BY ORDER ///



SECTION OFFICER

ANNEXURE

[Para. 7 of GO Ms. No. _____, Dated _____ 2013 of Finance (Pension.I) Department]

Statement showing the details of DA arrears adjusted to the CSS Account in respect of Sri / Smt. / Kum.

_____, Designation: _____, Emp. Id. No. _____,
O/o the _____.**Designation of the Drawing and Disbursing Officer:** _____

S. 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:
Office Seal:**Signature of Drawing
and Disbursing Officer.**

// Countersigned //

Verified and found correct
(Treasury Officer)