

Cir. Memo No. D1/1737/2014

Date:17.11.2014.

Sub:- **NEW PENSION SYSTEM** – Contributory Pension Scheme – Contributions deducted under New Pension System for the employees governed by A.P. Revised Pension Rules, 1980 – Transfer to GPF Accounts / Refund of deductions – Orders issued by the Government – Instructions to all Treasuries in the State – Issued.

Ref:- GO Ms. No. 336, Finance (Pension-I) Department, Dt:20.12.2012 of Composite State of Andhra Pradesh.

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Attention of all Deputy Directors of District Treasuries in the state is invited to the reference cited (Copy annexed herewith for ready reference). The Government have ordered that the amounts deducted towards employee contributions under the NPS in respect of those employees, who came into the fold of Andhra Pradesh Revised Pension Rules, 1980, but CPS deductions were made, shall be transferred to their General Provident Fund Account by way of adjustment from Head of Account 8342 – Other Deposits 117 – Defined Contributory Pension Scheme for Government Employees (04) – Andhra Pradesh Government Employees Contribution Scheme 001 – Employees Contribution to the Head of Account 8009 – State Provident Funds 01 – Civil 101 – General Provident Funds (01) – General Provident Funds (Regular) and in respect of those employees, who are dead or retired from service, the deductions shall be refunded in cash. These orders are also made applicable in all individual cases where an in-service Government Employee covered under the earlier pension rules, i.e., Andhra Pradesh Revised Pension Rules, 1980 joins another department on or after 01/09/2004, where his previous service is counted as per Andhra Pradesh Revised Pension Rules, 1980, but CPS deductions were made erroneously making the NPS applicable though they are not covered by it.

On a review of the progress of bills adjustment process, certain operational problems are brought to the notice of this office.

In view of the above, the following instructions are issued to follow them scrupulously:-

- a.) *Every Treasury Officer shall obtain a statement showing the details of deductions in the Annexure-I annexed below along with a consolidated bill employee-wise for adjustment from Head of Account 8342 – Other Deposits 117 – Defined Contributory Pension Scheme for Government Employees (04) – Andhra Pradesh Government Employees Contribution Scheme 001 – Employees Contribution to the Head of Account to be transferred with the required schedule for the entire period. In case of transferred employees, the deductions shall be certified by the Drawing and Disbursing Officer of previous station and countersigned by the Treasury Officer concerned and a Non-Drawal Certificate from the Drawing and Disbursing Officer concerned of previous station for the period, for which the CPS deductions were made by them shall also be enclosed.*

- b.) *On receipt of adjustment bills preferred by the Drawing and Disbursing Officers, every treasury officer shall divide these claims in to three categories:-*
- i.) Claims of employees who are not allotted PRAN Numbers and their CPS deductions are not transferred to NPS Trust.
 - ii.) Claims of employees who got allotted PRAN Numbers but their CPS deductions were not transferred to their PRANs. For these claims the Treasury Officer shall maintain a separate register in the Annexure-II (A).
 - iii.) Claims of employees who got allotted PRAN Numbers and their CPS deductions were transferred to the respective PRANs. For these claims the Treasury Officer shall maintain a separate register in the Annexure-II (B).
- c.) *For category (i.), the treasury officer shall audit the claims preferred by the Drawing and Disbursing Officers for adjustment as per the treasury rules, procedures and the instructions issued in the Government Order cited duly following the procedure at para (a.) above. Necessary entries shall be recorded in a watch register to be maintained in the proforma annexed as Annexure-II (A).*
- d.) *For category (ii.), the treasury officer shall audit the claims preferred by the Drawing and Disbursing Officers as per the treasury procedures and the instructions issued in the Government Order cited. The treasury officer shall take action to delete the PRAN from Proforma-1 and submit a report to the DTA through FTP for deactivation of PRAN in CRA / NSDL. The CPS Cell in the DTA shall take further action to get the PRAN deactivated and deleted.*
- e.) *For category (iii.), the treasury officer shall take action to get back the amounts credited to PRAN account concerned and the PRAN deactivated before admitting the claim concerned for payment / adjustment. For this, there is a standard operating procedure in www.cra-nsdl.com titled “**Error Rectification Module**” for withdrawal of Non NPS subscribers. This involves the following steps (Relevant Screen-shots are annexed herewith for ready reference):-*
- i.) In the first instance, the treasury officer shall take action to delete the PRAN in HRMS and IMPAcT in Proforma-1.
 - ii.) The treasury officer shall login to www.cra-nsdl.com by using the **Maker (first) User ID and I-PIN**.
 - iii.) Once the treasury officer logs in to the CRA site, “**Error Rectification Module**” is displayed in the Horizontal bar at top. He has to choose the sub menu “**Redemption of Non-NPS Contribution**” and provide the PRAN Number and click the **Submit** button.
 - iv.) The treasury officer has to provide the Bank details of the treasury viz., “Bank Account Number, Bank Name, Bank Branch, IFS Code, MICR

Code etc” wherein the treasury officer requires the Trustee Bank to remit back the funds. The treasury officer is required to provide reason for the withdrawal in “**Remarks**” field for CRA’s reference while processing the request “**The Subscriber not covered under NPS**” may be appropriate remarks. When the Treasury Officer clicks the **Submit** button, confirmation page is displayed to the treasury officer (User). Then the treasury officer has to click the “**Confirm**” button to generate Acknowledgement Number. When the treasury officer confirms the request, a message “Request Captured Successfully” is displayed and an eleven (11) digit Acknowledgement ID XXXXX is generated. The treasury officer should note down the Acknowledgment number for tracking the status of the request.

- v.) After successful logout of the user, the checker treasury officer logs in to www.cra-nsdl.com by using the **Checker (second) User ID and I-PIN**. He has to go to “**Error Rectification Module**” menu and the sub menu “**Verify Redemption of Non-NPS Contribution**”. Then provide the details of Acknowledgement / PRAN No. A hyperlink (Acknowledgment ID) is displayed. Once the Treasury Officer clicks the hyperlink, Non-NPS Subscriber Withdrawal details captured earlier are displayed to the treasury officer. The checker shall check the information captured and “**Accept**” or “**Reject**” the request. The treasury officer has to recommend the CRA to process the request in “**Remarks**” field. If a request is rejected by the checker, a fresh request is required to be made, if needed. When the treasury officer confirms the request, a message “Request Verified Successfully, Acknowledgement ID “XXXXX” is pending for authorization” is shown. The checker should note down the Acknowledgment number for tracking the status of the request.
- vi.) Simultaneously, the treasury officer has to place a request through FTP for its authorization by the DTA, duly furnishing the details of the claimant in Annexure-I, his Employee ID and PRAN No.
- vii.) On receiving the request, the CPS cell in the directorate should check all the details entered by the Treasury Officers such as PRAN, Holding details to be redeemed and Bank details of the treasury officer and, authorize the request to the CRA, based on the FTP details (hard copy) received from the treasury officer.
- viii.) CRA processes the request, redeems all the units from the subscribers account and transfers them to a suspense account for redemption in the next settlement cycle. Simultaneously, it deactivates the PRAN in the CRA system and no contribution is allowed to be credited in the subscribers’ PRAN. The redemption value is sent to the treasury officer by way of Electronic Transfer as per the bank details furnished by him in his request.

f.) *On receiving the amount, the treasury officer shall undertake a two fold activity:-*

- i.) Out of the amount received from the Trustee Bank, an amount equivalent to the **Employees' Contribution** uploaded earlier should be remitted to the HOA **8342-00-117-00-04-001-000 NVN** and thereafter audit the claims concerned preferred by the Drawing and Disbursing Officers for adjustment as per treasury rules and procedures.
- ii.) The remaining amount, which forms **Government Contribution (+) Appreciated value of investment**, should be credited to the HOA **2071-01-117-00-04-320-000 NVN**.

The Deputy Directors of District Treasuries in the State shall take action to communicate these instructions to all the Assistant Treasury Officers / Sub Treasury Officers / Accountants under their jurisdiction and see that these instructions are strictly complied with and shall furnish every fortnight a consolidated report to the DTA through FTP in Annexure-II (A.) and II (B.)

Deviation of the above instructions will be viewed seriously.

Encls:- 01.) Copy of GO Ms. No. 336,
02.) Annexure – I, II (A.) & II (B.)
and relevant Screen-shots.

Sd/-Dr.K.Bheema Reddy
Director of Treasuries and Accounts (i/c).

To

All the Deputy Directors of District Treasuries in the State.

//FORWARDED::BY ORDER//

JUNIOR ACCOUNTS OFFICER

ANNEXURE - I

[GO Ms. No. 336, Dated 20/12/2012 of Finance (Pen.I) Department]

Statement showing the details of deductions made towards Employee Contribution
under New Pension System (**Contributory Pension Scheme**)

Employee Id. No.	
Name of the Employee (Sri / Smt. / Kum.)	
Designation	
PRAN No.	

S. No.	Month of deduction	Amount of CPS deduction	Trans. Id. No. with Date	Gross amount of the bill	Net amount of the bill
01.	02.	03.	04.	05.	06.

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

Date:

Office Seal:

Signature of the Drawing
and Disbursing Officer.

Name:

Designation:

DDO Code:

// Countersigned //

Verified and found correct.
(Treasury Officer / PAO).

