

Through PCDA (WC) Website/Mail Server/ITB

**URGENT CIRCULAR**

कार्यालय, रक्षा लेखा प्रधान नियंत्रक (प. क.) चंडीगढ़ - 160 009  
OFFICE OF THE PRINCIPAL CDA (WESTERN COMMAND) CHANDIGARH-160009  
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Dated: 19/03/2018

No. A/I/244/AROB/2017-18

To

AN/Pay Section (Local)  
Pay Section (Local)  
Engineering Section (Local)  
Fund Cell (Local)  
AT/ORs Section (Local)  
All AAO (Pay) WC/PAOs/AOsGE

**Sub: Review of Sectional Compilation/AROB 2017-18.**

While reviewing the amounts compiled by your section/office, for their reflection in AROB 2017-18, it is observed that amounts recovered/compiled under certain RD & R heads by your section/office, are required to be reimbursed to various agencies of Central govt. /State Govt. before closing of March'2018 Accounts. Some of the cases are highlighted as under:

1. **Code Head 00/016/04 and 00/016/05: New Pension Scheme:**

The amount recovered on this account is compiled as (+) Rt and on payment to Trustee Bank, as (-) Rt. Thus the balance under this head should be 'Nil' (during the month/end of the financial year). The details of section wise amount outstanding for their remittance to NSDL are enclosed as **Annexure 'A'**. The amount shown outstanding as (+) Rt under these heads clearly indicates that the NPS amounts recovered during the year have not been remitted to Trustee Bank which should be remitted before 31/03/2018, thereafter any amount outstanding under these heads at the end of financial year is required to be transferred to Miscellaneous Suspense Head 00/020/61 as (+Rt) in 13/18 A/c, which may be avoided.

2. Code Head 15/017/05: Recovery & Payment of Sales Tax from Contractor at source:

The amount recovered from Contractor on account of Sales Tax is compiled to this head as (+) Rt and on payment to State Govt. as (-) Rt for clearance of the same code head. Thus balance under this head should be 'Nil' (during the month/ end of the Financial Year). The details of month wise/section wise amount compiled by your section/office are enclosed as **Annexure 'B'**. The amounts recovered on account of Sale Tax during this financial year, are required to be remitted to State Govt. before 31/03/2018.

3. Code Head 32/017/05: Recovery & Payment of Labour Cess from Contractor at source:

Amount recovered from Contractor on account of Labour welfare cess is compiled to this Head as (+) Rt and on payment to State Govt. as (-) Rt for clearance of the same Code Head. Thus balance under this Head should be 'Nil' (during the month/ end of the Financial Year). The details of month wise/section wise amount compiled by your section/office are enclosed as **Annexure 'C'**. The amounts recovered on account of Labour Cess during this financial year are required to be remitted to State Govt. before 31/03/2018.

4. Code Head 00/017/04: Recovery & Payment of Army Group Insurance Fund (AGIF)

The above fund account is maintained by Directorate Army Group Insurance. The amount towards monthly subscription of AGIF in respect of PBORs is compiled to this head as (+) Rt and on payment to AGIF Dte. as (-) Rt or (+) Ch to the same code head. Thus balance under this Head should be 'Nil' (during the month/end of the Financial Year). The details of PAO wise amount compiled during FY 2017-18 upto 02/2018 are enclosed as **Annexure 'D'**. The amounts recovered on account of AGIF during this financial year are required to be remitted to AGIF Dte. before 31/03/2018. It needs reconciliation before closing of accounts.

5. **FOR FUND CELL ONLY:**

The amount outstanding under code heads 016/04 & 016/05 for FY 2017-18 may please be reviewed immediately and liaise with concerned audit sections/offices for

their remittance before closing of March'2018 Accounts. The Officer I/c of Fund Cell will be personally responsible for the above requirement.

**6. FOR ENGINEERING SECTION ONLY:**

The amount outstanding under code heads 15/017/05 & 32/017/05 in respect of your section as well as AOsGE may please be reviewed immediately and to ensure remittance of amount to Sale Tax authorities before closing of March'2017 Accounts. The concerned AOsGE may also be instructed to remit the amount to concerned Sale Tax authorities. The Officer I/c of 'E' Section will be personally responsible for the above requirement. It is also requested that please refer this section letter no.No. A/I/1444/Rev of Sec Comp Dated: 09/02/2018 for clearance of balance under code head 022/10 (TBO)

**7. FOR AT/ORs ONLY:**

The amount outstanding under code heads 00/017/04 (AGIF) in respect of PAOs may please be reviewed immediately and direct them to remit the amount to AGIF Dte. and book the **interest on various provident fund** before closing of March'2018 Accounts. The Officer I/c of AT/ORs will be personally responsible for the above requirement.

**8.** It is also requested to ensure similar action as a concurrent exercise for the month of March'2018.

**Encl: as stated above**

  
(Anmol Amar Singh)  
ACDA (A/Cs)

**Copy forwarded to:**

1. IT&S Section (Local): with a request to upload on the website.

  
SAO (A/Cs)

## Annexure- A

RC	Code Head	Description	Section	Progressive Amount upto 02/2018
R	00/016/04	Govt Servent Contribution under Tier I	5614	-36,354.00
R	00/016/05	Govts Contribution under Tier I	5614	-36,354.00
R	00/016/04	Govt Servent Contribution under Tier I	3719	-89
R	00/016/05	Govts Contribution under Tier I	3719	-89
		<b>Total</b>		<b>-72,886.00</b>
R	00/016/04	Govt Servent Contribution under Tier I	1	179
R	00/016/05	Govts Contribution under Tier I	1	179
R	00/016/04	Govt Servent Contribution under Tier I	100	3144805
R	00/016/05	Govts Contribution under Tier I	100	3144805
R	00/016/04	Govt Servent Contribution under Tier I	101	1499191
R	00/016/05	Govts Contribution under Tier I	101	1499191
R	00/016/04	Govt Servent Contribution under Tier I	400	7415647
R	00/016/05	Govts Contribution under Tier I	400	7415647
R	00/016/04	Govt Servent Contribution under Tier I	405	1178298
R	00/016/05	Govts Contribution under Tier I	405	1192308
R	00/016/04	Govt Servent Contribution under Tier I	800	10,763.00
R	00/016/05	Govts Contribution under Tier I	800	10,763.00
R	00/016/04	Govt Servent Contribution under Tier I	1600	1886264
R	00/016/05	Govts Contribution under Tier I	1600	1886264
R	00/016/04	Govt Servent Contribution under Tier I	1604	245170
R	00/016/05	Govts Contribution under Tier I	1604	245170
R	00/016/04	Govt Servent Contribution under Tier I	1700	980
R	00/016/05	Govts Contribution under Tier I	1700	980
R	00/016/04	Govt Servent Contribution under Tier I	2100	64,310.00
R	00/016/05	Govts Contribution under Tier I	2100	64,310.00
R	00/016/04	Govt Servent Contribution under Tier I	3813	63,286.00
R	00/016/05	Govts Contribution under Tier I	3813	63,286.00
R	00/016/04	Govt Servent Contribution under Tier I	3923	9,450.00
R	00/016/05	Govts Contribution under Tier I	3923	9,450.00
R	00/016/04	Govt Servent Contribution under Tier I	7103	125
R	00/016/05	Govts Contribution under Tier I	7103	125
R	00/016/04	Govt Servent Contribution under Tier I	7128	6
R	00/016/05	Govts Contribution under Tier I	7128	6
		<b>Total</b>		<b>31050958</b>

AA01913

Annexure - "D"

Section	Code Head	2013-14		2014-15		2015-16		2016-17		2017-18 upto 02/18		Total		Progressive balance
		Rt	Ch	Rt	Ch	Rt	Ch	Rt	Ch	Rt	Ch	Rt	Ch	
404	00/017/04	-1932000	0	0	0									
2100	00/017/04	150243000	0	-25,000.00	0	26,000.00	0	53691500	53689000	166580000		-1932000	0	-1932000
3300	00/017/04	305799130	303559970	342157500	342111000	355219500	355228500	372914060	372911560	387228770	356493770	1763318960	53689000	316826500
5400	00/017/04	5583500	3397500	5875500	4690000	-2790000	0	3527500	0	32,500.00		12229000	8087500	33014160
												1730304800	8087500	4141500

*R* 19/13  
AAO (A/Cs)