URGENT CIRCULAR

To

AN/Pay Section (Local)
Pay Section (Local)
Engineering Section (Local)
Fund Cell (Local)
AT/ORs Section (Local)
DCDA, COD, Delhi Cantt
All AAO (Pay) WC/PAOs/AOsGE


While reviewing the amount

compiled by your section/office, for their reflection in AROB 2018-19, 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’2019 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 ‘Nill’ (during the month/end of the
financial year). 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 31/03/2019, 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 should 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 ‘Nill’ (during the month/ end of the Financial Year). The
amounts recovered on account of Sale Tax during this financial year, are required to be
remitted to State Govt. before 31/03/2019.
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 ‘NII’ (during the month/end of the Financial Year). The amounts recovered on account of Labour Cess during this financial year are required to be remitted to State Govt. before 31/03/2019.

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 ‘NII’ (during the month/end of the Financial Year). The amounts recovered on account of AGIF during this financial year are required to be remitted to AGIF Dte. before 31/03/2019. It needs reconciliation before closing of accounts.

5. **FOR FUND CELL ONLY:**

The amount outstanding under code heads 016/04 & 016/05 for FY 2018-19 may please be reviewed immediately and liaise with concerned audit sections/offices for their remittance before closing of March’2019 Accounts. The Officer l/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’2019 Accounts. The concerned AOsGE may also be instructed to remit the amount to concerned Sale Tax authorities. The Officer l/c of ‘E’ Section will be personally responsible for the above requirement.
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'2019 Accounts. The Officer I/c of AT/ORs will be personally responsible for the above requirement.

Copy forwarded to:

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