

**PUNJAB STATE POWER CORPORATION LIMITED**  
**CHIEF ACCOUNTS OFFICER**  
**(WM&G SECTION)**

ACCOUNTS CIRCULAR No. 11  
YEAR 2013

To

1. All Addl.SEs/Sr.Xens / REs in PSPCL
2. All Accounts Officers in PSPCL.

Memo No: 4187/4387/WM&G/A-247/Vol-I Dated: 30.07.2013

**Sub:- Accounting procedure for disbursement of salary and pension centrally at Head Office, prepared by the Divisional office ON-LINE, in the salary and pension package developed by IT.**

Punjab State Power Corporation Limited vide Joint Secy./Personnel, PSPCL Patiala office order no.203/cadre-I dated 30.10.2012 has created A.O/Centralized Salary, Payment and A.O/Centralized Pension Payment Cells under Dy.CAO/ Centralized Pay & Pension. In view of these creations, the following procedure shall be followed by all the Accounting Units. The following account codes are also added in the Booklet of "Chart of Accounts (Commercial Accounting Systems Vol-I Part-I) :-

<u>Account code</u>	<u>Account Head</u>
44.123	Dearness Allowance to Pensioners
44.124	Fixed medical allowance to Pensioners
44.125	LTC to pensioners
44.311	Net Pension payable
44.360	Amount paid on behalf of Divisional Officer/Officer-in-charge by AO/Centralized Pay Cell.
44.361	Amount paid on behalf of Divisional Officer/Officer-in-Charge by AO/Centralized Pension Cell.
44.429	Group Insurance
44.430	Club Membership Fee
IUT-36.1	Amount receivable by AO/Centralized Pay cell from concerned 9-1Divisional Officer/Officer-in-Charge being amount of salary paid /adjusted on behalf of their office.
IUT-36.2	Amount receivable by AO/Centralized Pension cell from concerned Divisional Officer/Officer-in-Charge being amount of pension paid /adjusted on behalf of their office.

**SALARY**

- (a) Divisional Officer/Officer-in-charge shall update/enter all the particulars of the employees in the HR data as well as in Salary Package developed by SE/IT from the record maintained by his office. The service books/service record of all the employees/officers shall be maintained in the offices of Divisional Officer/Officer-in-charge as per prevailing practice. All the documents shall remain in custody of Divisional Officer/Officer-in-charge and he shall be responsible for all the information updated/entered in the HR Data/Salary Package.
- (b) Every month, Divisional Officer/ Officer-in-Charge shall check the salary ledger of his office and make changes (i.e. regarding Increments, Pay Fixation, any change in allowances & recoveries, addition/deletion of any employee etc.), if any, up to 22<sup>nd</sup> of the month and no change after this date shall be entertained. He shall certify as per certificate format given at the end of these instructions, that he has checked the salary ledger and the entries recorded/Changes affected in the ledger are correct as per record. Where the pre-audit system is prevalent, the Divisional Officer/Officer-in-Charge shall be responsible for getting the salary ledger pre-audited before giving the requisite certificate on 22<sup>nd</sup> of the month. The certificate shall be transmitted electronically as available to Divisional Officer/ Officer-in-Charge, in software package. At the time of submitting the certificate Divisional Officer/ Officer-in-Charge shall take the print out of ledger, abstract of ledger, bank-wise abstract, certificate and any other report/document as required & sign its copy for his office future reference.
- (c) The Divisional Officer/Officer-in-Charge shall pass the ledger as per prevailing practice and pass the adjustment entry (TEO/JV) instead of entry in the cash book, showing the adjustment of gross salary and net payable salary with recoveries made from the employees as usual (Please refer to accounting entries as per Annexure-A). Another TEO will be issued by them for transfer of Net amount of salary payable and recoveries on account of GPF subscription, recovery of GPF refundable advances, benevolent fund of all unions, Club Membership fee & any other recovery decided by competent authority from time to time, to be paid through centralized pay cell , by crediting 44.360 - Amount paid on behalf of Divisional Officer/Officer-in-charge by AO/Centralized Pay Cell.(Newly opened account code) & by giving minus credit to respective account codes (Please refer to accounting entries as per Annexure-A & B). So far as other recoveries i.e. Income tax, LIC/Group Insurance, civil advances (car loan, scooter loan, Housing loan, Computer loan etc), salary advance, Rental for Corporation's accommodation, Private use of vehicles, miscellaneous recoveries, Court attachment order/recoveries etc, are concerned, the same shall be dealt by concerned Divisional Officer/Officer-in-Charge as per prevailing instructions/ procedure.
- (d) Divisional Officer/Officer-in-Charge, shall post the Schedule / subsidiary ledger on the basis of adjustment entry (TEO/JV). The recovery made by one office on behalf of the other shall also be settled by their offices as per prevailing practice/ existing instructions. The recoveries as credited directly in the accounts of PSPCL shall also be accounted for by Divisional Officer/Officer-in-Charge at their own level, i.e recoveries on account of Private Use of Vehicles, Mobile Bill, and House rent recoveries etc.

- (e) If any employee joins the office during the month, Divisional Officer/ Officer-in-Charge shall check the data already entered by the previous office in the HR data and Salary package and make corrections, if any, in the fields accessible to him, otherwise get the same corrected from the concerned office, immediately.
- (f) AO/Centralized Pay Cell on or after 22<sup>nd</sup> shall monitor/check from the statement explored/generated in the software that all Divisional Officer/Officer-in-Charges have checked the salary ledgers and recorded the certificate in this regard. If certificate from any office is awaited/not received up to 22<sup>nd</sup> of the month, AO/Centralized Pay Cell shall take up the matter with that Divisional Officer/Officer-in-Charge as well as with Head of the Department, for appending the certificate immediately. In case of non-certification by any Divisional Officer/Officer-in-Charges in time, the whole responsibility for non-payment of pay during the month shall rest with the concerned Divisional Officer/Officer-in-Charges.
- (g) AO/Centralized Pay Cell shall pass a JV for the amount to be paid through their office by debit to account code IUT 36.1 and credit to account code 44.310 Net Salary payable and to the account codes to which the recoveries made from the pay relate.
- (h) AO/Centralized Pay Cell shall raise demand of funds for pay as well as amount transferable to other departments /organizations recovery of which has been made from the pay by concerned Divisional Officer/Officer-in-Charge. He shall make payment by debiting the amount to concerned account codes or any other specific account code prescribed for specific payment. The salary shall be credited to the individual account through respective Bank against the consolidated payment (cheque or electronically, as the case may be).
- (i) Divisional Officer/Officer-in-Charge shall remain in liaison with AO/Centralized Pay Cell until the payment is made to the employees.
- (j) The payment to the employees shall be made only through Bank and the employee shall have the saving account only in his name (not the joint account) in any of the following banks circulated vide memo. No.2229/2928 dated 10.05.2013 or as authorized by PSPCL time to time.
- State Bank of Patiala
  - State Bank of India
  - Punjab National Bank
  - Oriental Bank of Commerce
  - HDFC Bank
  - Axis Bank
  - Canara Bank
  - Vijaya Bank
  - Bank of Baroda
  - ICICI Bank
  - UCO Bank

Divisional Officer/Officer-in-Charge shall check the Bank passbook of each employee and ensure that the saving account is in the name of employee only and not joint account. The banks will also be instructed not to open/maintain any salary account in joint name.

- (k) The Divisional Officer/Officer-in-Charge shall send the U-Cheque to AO/Centralized Pay Cell yearly for arrear, regular or any other ledger, as specified by competent authority from time to time, with respect to the amount credited to account code 44.360, by debiting account code 44.360 & crediting blank code 37.000, with detail of recoveries made and net payment of salary as transferred to centralized pay cell.
- (l) AO/Centralized Pay Cell shall check the details of U-Cheque at year end and tally the amount with the payment made to employee through his office.
- (m) The payment of benevolent fund/Club membership fee to all concerned unions/offices shall be made by AO/Centralized Pay Cell.
- (n) AO/Centralized Pay Cell shall transfer amount standing in credit of 57.126, on the basis of certificate submitted online by Divisional Officer/Officer-in-Charge, to the office of Financial advisor, monthly, through U-Cheque. AO GPF Trust shall be given access to salary package especially for account code 57.126 for compiling monthly schedules on-line, as posted by different offices and will remain in liaison with Divisional Officer/Officer-in-Charge for any query/clarification regarding account code 57.126.
- (o) AO/Centralized Pay Cell shall transfer amount standing in credit of 57.160 & 57.165, on the basis of certificate submitted online by Divisional Officer/Officer-in-Charge, to AO/New Pension Scheme (NPS) monthly, through U-Cheque. AO /NPS shall be given access to salary package especially for account code 57.160 & 57.165 for compiling monthly schedules on-line, as posted by different offices and will remain in liaison with Divisional Officer/Officer-in-Charge for any query/clarification regarding account code 57.160 & 57.165.
- (p) The payment of recoveries on account of Income tax, LIC/Group insurance, shall be deposited to the concerned Department by the Divisional Officer/Officer-in-Charge as per prevailing practice. The responsibility for uploading/posting of TDS of income tax, checking of proof of saving , issue of Form-16 and filing of Quarterly/ Annual Returns shall rest with Divisional Officer/Officer-in-Charge. Divisional Officer/Officer-in-Charge shall also be responsible for timely deposit of the amount of TDS deducted from the salary of the employees. Salary/Pension of any employee/pensioner shall not be stopped by Officer-in-Charge/ Divisional Officers due to non submission of saving proof for Income Tax Purpose. Therefore, Officer-in-Charge/Divisional Officers shall collect proof of savings from all the employees/pensioners till 31st January every year. In the case of non-submission of saving proofs by employees/pensioners till 31<sup>st</sup> January, the total tax shall be finalized accordingly & tax payable shall be deducted by Officer-in-Charge/Divisional Officers from the salary/pension for the month of February i.e. up to 22<sup>nd</sup> February. In case of excess deduction of Income Tax the employee/pensioner shall claim refund of income tax from Income Tax Department directly.
- (q) All the payment vouchers for the payment made through AO/Centralized Pay Cell, shall remain in the custody of the AO/Centralized Pay Cell & detail of payments shall be entered on the salary package, accessible only to Divisional Officer/Officer-in-Charge on the basis of which the Divisional Officer/Officer-in-Charge shall give remarks in the concerned record e.g pay roll ledger and subsidiary ledgers. The figures of payments shall be incorporated in the Monthly/Annual accounts of respective month, in which payment shall be made by AO/Centralized Pay Payment & not in the month of posting of

ledgers by respective Divisional Officer/Officer-in-Charge. For this purpose as & when Payment shall be made by Centralized Pay Cell, their office shall give the remarks of payment in on-line interface & the same shall be reflected on the Salary package of all the Divisional Officer/Officer-in-Charge.

- (r) AO/Centralized Pay Cell will prepare the monthly account and submit his trial balance to AO/A&R.
- (s) The arrear ledger shall be made twice in a month i.e. from date 5<sup>th</sup> to 19<sup>th</sup> and 20<sup>th</sup> to 4<sup>th</sup> of the following month. The first arrear ledger will be named as "ARREAR-05-19" & Second arrear ledger as "ARREAR-20-04". Arrear ledger "ARREAR 05-19" will close in the afternoon of 19<sup>th</sup> of the month & Arrear ledger "ARREAR" will close in the afternoon of 4<sup>th</sup> of the following month. Therefore, the arrear posted/uploaded by the Divisional office in the Salary Package up to 19<sup>th</sup> & 4<sup>th</sup> of the month shall be paid on availability of funds, that shall be raised by AO/Centralized Pay Cell & not by Divisional Officer/Officer-in-charge. Divisional Officer/Officer-in-charge shall ensure that no arrear should be merged in the regular monthly pay of the employee.
- (t) Divisional Officer/Officer-in-charge will also check the correctness of PAN NO. of the employees and certify that PAN Numbers uploaded are correct.
- (u) So far as the disbursement of salary of work charged employees is concerned, it shall be made by the Divisional Officer/Officer-in-Charge. The payment of work charged employees will be handled through the provisions of work charge ledger. This ledger will close on 4<sup>th</sup> day of the next month on the closure of this ledger the data /Ledgers/information will be refreshed on 5<sup>th</sup> day of the current month in the salary package.
- (v) To have proper control over accounts of pay and pension, if any amendment /creation in the software is required, will be got made from SE/IT with the approval of Dy. CAO/ Centralized Pay & Pension as per their requirement from time to time.

### **PENSION**

- (a) AO/Pension Audit shall receive pension/Family pension cases from Chief Administration/Pension Section, AO/P&A, PSPCL & PSTCL, and AO/SLDC. AO/Pension Audit after scrutiny shall issue PPO and send the same to Divisional office/concerned office to whom pensioner/family pensioner has opted to draw the pension.
- (b) As the data entered in the "HR DATA" interface by the Divisional Officer/Officer-in-Charge (from where the pensioner retires), form the basis for all the payments to be made to pensioner till death and thereafter to his family, therefore, before sending the pension case to Chief Administration/Pension Section, Divisional officer /Officer in-charge shall confirm that the data entered in the "HR DATA" interface is correct and if there is any discrepancy that shall be got corrected from IT Organization, immediately.
- (c) Divisional Officer/Officer-in-charge shall update/enter all the particulars of the pensioners in the HR data as well as in Pension Package developed by SE/IT from the record maintained by concerned office. The service books/service record of all the pensioners shall be maintained in the offices as per prevailing practice. All the

- documents shall remain in custody of Divisional Officer/Officer-in-charge and he shall be responsible for all the information updated/entered in the HR Data/Pension Package.
- (d) Divisional Officer/Officer-in-Charge, from whom the pensioner has opted to draw pension, shall check that the data already entered in the "Pension Package" is correct. If any information is not available in the PPO but is required to be uploaded in the Pension Package or modification/change is required then the same shall be uploaded/modified after collecting relevant documents from the pensioner/family pensioner/concerned office and the same shall remain in custody of Divisional Officer/Officer-in-Charge .
- (e) Every month, Divisional Officer/ Officer-in-Charge shall check the pension ledger of his office and make changes (i.e. any change in basic pension, allowances & recoveries, addition/deletion of any pensioner etc.), if any, up to 25<sup>nd</sup> of the month and no change after this date shall be entertained. He shall certify that he has checked the pension ledger and the entries recorded/Changes affected in the ledger are correct as per record. Where the pre-audit system is prevalent, the Divisional Officer/Officer-in-Charge shall be responsible for getting the pension ledger pre-audited before giving the requisite certificate. The certificate shall be transmitted electronically, as available to Divisional Officer/ Officer-in-Charge in software package. After submitting the certificate, Divisional Officer/ Officer-in-Charge shall take the print out of ledger, abstract of ledger, bank-wise abstract, certificate and/or any other report/document & sign its copy for his office future reference.
- (f) The responsibility of uploading/posting of pension & recoveries to be made shall rest with the Divisional Officer/Officer-in-Charge.
- (g) If any pensioner is added in the office during the month, Divisional Officer/ Officer-in-Charge shall check the data already entered by the previous office in the HR data and Pension package and make corrections, if any, in the fields accessible to him, otherwise get the same corrected from the concerned office, immediately.
- (h) AO/Centralized Pension Cell on or after 25<sup>nd</sup> shall monitor/check from the statement explored/generated in the software that all Divisional Officer/Officer-in-Charges have checked the pension ledgers and recorded the certificate in this regard. If certificate from any office is awaited/not received up to 25<sup>nd</sup> of the month, AO/Centralized Pension Cell shall take up the matter with that Divisional Officer/Officer-in-Charge as well as with Head of the Department, for appending the certificate immediately. In case of non-certification by any Divisional Officer/Officer-in-Charges in time, the pension of that office shall be released with the pension of next month. In such cases, the whole responsibility for non-payment of pension during the month shall rest with the concerned Divisional Officer/Officer-in-Charges.
- (i) AO/Centralized Pension Cell shall raise demand of funds for the payments to be made through their office and will make payments by debit to concerned account code or any other specific account code prescribed for specific payment. On receipt of funds, the pension shall be credited to the individual accounts through respective Bank against the consolidated payment (cheque or electronically, as the case may be).
- (j) Divisional Officer/Officer-in-Charge shall remain in liaison with AO/Centralized Pension Cell until the payment is made to the pensioner.

- (k) The payment to the pensioners shall be made only through Bank and the pensioner shall have the saving account only in his/her name (not the joint account) in any of the following banks circulated vide memo. No. 2229/2928 dated 10.05.2013 or as authorized by PSPCL time to time.
- State Bank of Patiala
  - State Bank of India
  - Punjab National Bank
  - Oriental Bank of Commerce
  - HDFC Bank
  - Axis Bank
  - Canara Bank
  - Vijaya Bank
  - Bank of Baroda
  - ICICI Bank
  - UCO Bank
- Divisional Officer/Officer-in-Charge shall check the Bank passbook of each pensioner and ensure that the saving account is in the name of pensioner only and not in joint name. The banks will also be instructed not to open/maintain any pension/family pension account in joint name.
- (l) The Divisional Officer/Officer-in-Charge shall pass the ledger as per prevailing practice and pass the adjustment entries (TEO/JV) instead of entry in the cash book, showing the adjustment of gross pension, net pension payable with recoveries made from the pensioner as usual. Another TEO will be issued by them for transfer of Net amount of pension payable and recoveries on account of Club Membership fee & any other recovery decided by competent authority from time to time, to be paid through centralized pension cell, by crediting account code 44.361- Amount to be paid through AO/Centralized Pension Cell (Newly opened account code) & by giving minus credit to respective account codes. So far as other recoveries i.e. Income tax, Rental for Corporation's accommodation, Private use of vehicles, miscellaneous recoveries e.g Court attachment orders/recoveries (except club membership fee) etc, are concerned, the same shall be dealt by concerned Divisional Officer/Officer-in-Charge as per prevailing instructions/ procedure. (Please refer to accounting entries as per Annexure-C & D)
- (m) At the year end, Divisional Officer/Officer-in-Charge shall transfer the amount under account code 44.361 by giving debit to 44.361 & credit to 37.000, with detail of recoveries made and net payment, to AO/Centralized Pension Cell.
- (n) At the year end, AO/Centralized Pension Cell shall check the details of U-Cheque and tally the amount with the payment made to pensioner through AO/Centralized Pension Cell.
- (o) The payment of Club Membership fee to all the concerned offices shall be made by AO/Centralized Pension Cell.
- (p) Divisional Officer/Officer-in-Charge shall maintain the Schedule/ subsidiary ledger on the basis of adjustment entry (TEO/JV). The payment of recoveries on account of Income tax, etc shall be deposited to the concerned Department by the Divisional

Officer/Officer-in-Charge as per prevailing practice. The recovery made by one office on behalf of the other shall also be settled by their offices as per prevailing practice/ existing instructions. The recoveries as credited directly in the accounts of PSPCL shall also be accounted for by Divisional Officer/Officer-in-Charge at their own level, i.e recoveries on account of Private use of vehicle, House rent recoveries, Misc. recoveries etc .

- (q) All the payment vouchers for the payment made through AO/Centralized Pension Cell, shall remain in the custody of the AO/Centralized Pension Cell & detail of payments shall be entered on the pension package, accessible only to Divisional Officer/Officer-in-Charge on the basis of which the Divisional Officer/Officer-in-Charge shall give remarks in the concerned record e.g pension ledger and subsidiary ledgers.
- (r) The figures of payments shall be incorporated in the Monthly/Annual accounts of respective month, in which payment shall be made by AO/Centralized Pension Payment & not in the month of posting of ledgers by respective Divisional Officer/Officer-in-Charge. For this purpose as & when Payment shall be made by Centralized Pension Cell, their office shall give the remarks of payment in on-line interface & the same shall be reflected on the Pension package of all the Divisional Officer/Officer-in-Charge.
- (s) Divisional Officer/Officer-in-Charge shall assess the TDS, ensure timely deposit of the TDS , check the proof of savings and issue Form -16 to pensioner / family pensioners and file the required (monthly/Quarterly/ Annual) Returns to Income Tax Department as per prevailing practice. Pension of any pensioner shall not be stopped by Officer-in-Charge/ Divisional Officers due to non submission of saving proof for income tax purpose. Therefore, Officer-in-Charge/Divisional Officers shall collect proof of savings from all the pensioners till 31st January every year. In the case of non-submission of saving proofs by pensioners till 31<sup>st</sup> January, the total tax shall be finalized accordingly & tax payable shall be deducted by Officer-in-Charge/Divisional Officers from the pension for the month of February i.e. up to 25<sup>nd</sup> February. In case of excess deduction of Income Tax, the pensioner shall claim refund of income tax from Income Tax Department directly.
- (t) The responsibility for uploading/posting of TDS of income tax, checking of proof of saving , issue of Form-16 and filing of Quarterly/ Annual Returns shall rest with Divisional Officer/Officer-in-Charge. Divisional Officer/ Officer-in-Charge shall also be responsible for timely deposit of the amount of TDS deducted from the pension of the pensioners.
- (u) Divisional Officer/Officer-in-charge will also ensure the correctness of PAN NO. of the pensioners and certify that PAN Numbers uploaded are correct.
- (v) The payments of DCRG/Commutation of pension/Ex-gratia etc will be released by the respective /Divisional Officer/Officer-in-Charge at their own level as per prevailing practice.
- (w) At the year-end, Divisional Officer/Officer-in-charge shall transfer the amount on account of pensionary benefits under account code 44.1 to AO/Pension Audit and AO Pension audit shall issue U-Cheque to concerned Divisional Officer/Officer-in-charge, as per practice in vogue.

- (x) The medical bills of the pensioners and their dependent family members will be paid by the respective Divisional Officer/Officer-in-Charge at their own level after getting these approved from the competent authority, already authorized by the Corporation to do so, as per prevailing practice.
- (y) Divisional Officer/Officer-in-Charge shall be responsible for the genuiness of claim of the pension failing which the excess payment of pension, if any, will be the responsibility of Divisional Officer/Officer-in-Charge as per prevailing practice. Divisional Officer/Officer-in-Charge shall also ensure the submission of 'Alive certificate' by the pensioner / family pensioner as per instructions in vogue.
- (z) To have proper control over accounts of pension, if any amendment /creation in the software is required, will be got made from SE/IT with the approval of Dy. CAO/ Centralized Pay & Pension as per their requirement from time to time.

The above procedure shall be applicable only in respect of such offices as decided by Chief Accounts Officer (Centralized Pay & Pension Cell) from time to time. The intimation in this regard shall be available to the field offices in the salary/pension package.

This issues with the approval of Director/Finance, PSPCL, Patiala.

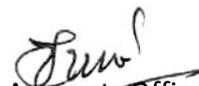
DA/Annexures 'A to F'

  
Accounts Officer/WM&G  
PSPCL, Patiala.

Endst. No. 4387/4588/CAO/WM&G/A-247/Vol-I Dated: 30.07.2013

Copy of the above is forwarded to the following for information & necessary action please: -

1. All Engineer-in-Chief/ Chief Engineers in PSPCL
2. All CAOs, FA , FA& CAO in PSPCL
3. Chief Auditor PSPCL Patiala.
4. All Dy.Chief Engineers/Superintending Engineers in PSPCL
5. All Dy.CAOs, Dy.CAs, Dy.FAs in PSPCL
6. RAO, Patiala.
7. Dy.SEcy./CSW, Patiala for placing the circular on web site.

  
Accounts Officer/WM&G,  
PSPCL, Patiala.

- CC:- 1. PS to CMD (PSPCL)
2. PS to Directors (PSPCL)

<b>Entries by Drawing officer/officer in charge (Pay) (Annexure-A)</b>			
<b>1)</b>	<b>For Booking of Gross Salary</b>		
	<b>Particulars</b>	<b>Debit</b>	<b>Credit</b>
TEO/JV Monthly	Employee cost	Respective Account Code under Main Account Code 75	
	Loans and advances-Interest Bearing		Account Code 27.1
	Loans and advances-Interest free		Account Code 27.2
	Amount recoverable from employees-use of Mobile phone beyond prescribed limit		Account Code 28.411
	Amount recoverable from employees		Account Code 28.401
	Miscellaneous advances account pending clearance		Account Code 28.868
	Income tax deducted at source		Account Code 44.401
	Life Insurance Corporation		Account Code 44.409
	Group insurance		Account Code 44.429
	Club Membership fee		Account Code 44.430
	Other miscellaneous recoveries		Account Code 44.419
	Provident Fund Trust-contribution		Account Code 57.126
	Provident Fund Trust -Refundable Advances-Recoveries		Account Code 57.126
	Contributory Pension Fund - Employee's Contribution		Account Code 57.160
	Contributory Pension Fund - Board's Contribution		Account Code 57.165
	Recoveries for transport facilities		Account Code 62.630
	Rental for staff quarters		Account Code 62.901
	Benevolent funds		Account Code 44.410 to 44.417 & 44.424
	Other Recoveries on behalf of other accounting units		Account Code 46.941
	Any other account code relating to recoveries		Account Code concerned
	Net salary payable		Account Code 44.310
<b>2)</b>	<b>For transferring amount to be paid through AO/Centralized PAY</b>		
	<b>Particulars</b>	<b>Debit</b>	<b>Credit</b>
TEO/JV Monthly	Amount recoverable from employees-use of Mobile phone beyond prescribed limit		Account Code 28.411 (Minus)
	Net salary payable		Account Code 44.310 (Minus)
	Club Membership fee		Account Code 44.430 (Minus)
	Provident Fund Trust-contribution		Account Code 57.126 (Minus)
	Provident Fund Trust Refundable Advances-Recoveries		Account Code 57.126 (Minus)
	Contributory Pension Fund - Employee's Contribution		Account Code 57.160 (Minus)
	Contributory Pension Fund - Corporations's Contribution		Account Code 57.165 (Minus)
	Benevolent funds		Account Code 44.410 to 44.417 & 44.424 (Minus)
	Amount paid on behalf of Divisional Officer/Officer in charge by AO/Centralized Pay Cell		Account Code 44.360

<b>3)</b>	<b>For Payment to Other Departments directly by Divisional Officer/Officer-in-Charge</b>		
	<b>Particulars</b>	<b>Debit</b>	<b>Credit</b>
Cash Book Monthly	Income tax deducted at source	Account Code 44.401	
	Life Insurance Corporation	Account Code 44.409	
	Group insurance	Account Code 44.429	
	Disbursement Bank - State Bank Of Patiala		Account Code 24.401
<b>4)</b>	<b>Issue U-Cheque To AO/Centralised Pay for final settlement at the year end</b>		
	<b>Particulars</b>	<b>Debit</b>	<b>Credit</b>
U-Cheque Cash Book yearly	Amount paid on behalf of Divisional Officer/Officer in charge by AO/Centralized Pay Cell	Account Code 44.360	
	Blank Code		Account Code 37.000

<b>Entries by AO/ Centralised Pay (PAY) (Annexure-B)</b>			
<b>1)</b>	<b>On finalization of salary by Drawing Officers</b>		
	<b>Particulars</b>	<b>Debit</b>	<b>Credit</b>
TEO/JV Monthly	Amount receivable by AO/Centralized Pay cell from concerned Divisional Officer/Officer-in-Charge being amount of salary paid /adjusted on behalf of their office.	IUT 36.1	
	Amount recoverable from employees-use of Mobile phone beyond prescribed limit		Account Code 28.411
	Club Membership fee		Account Code 44.430
	Provident Fund Trust-contribution		Account Code 57.126
	Provident Fund Trust Refundable Advances-Recoveries		Account Code 57.126
	Contributory Pension Fund - Employee's Contribution		Account Code 57.160
	Contributory Pension Fund - Corporation's Contribution		Account Code 57.165
	Benevolent funds		Account Code 44.410 To 44.424
	Net salary payable		Account Code 44.310
<b>2)</b>	<b>On payment of net salary &amp; other deductions transferred from Divisional Officer/Officer-in-Charge</b>		
	<b>Particulars</b>	<b>Debit</b>	<b>Credit</b>
Cash Book Monthly	Net salary payable	Account Code 44.310	
	Club Membership fee	Account Code 44.430	
	Benevolent funds	Account Code 44.410 To 44.424	
	Disbursement Bank - State Bank Of Patiala		Account Code 24.401
<b>3)</b>			
	<b>Particulars</b>	<b>Debit</b>	<b>Credit</b>
U-cheque Cash Book Monthly	Provident Fund Trust-contribution		Account Code 57.126 (Minus)
	Provident Fund Trust Refundable Advances-Recoveries		Account Code 57.126 (Minus)
	Blank code		Account Code 37.000
<b>4)</b>	<b>On transferring the amount of CPF to AO/NPS</b>		
	<b>Particulars</b>	<b>Debit</b>	<b>Credit</b>
U-Cheque Cash book Monthly	Contributory Pension Fund - Employee's Contribution		Account Code 57.160 (Minus)
	Contributory Pension Fund - Board's Contribution		Account Code 57.165 (Minus)
	Blank code		Account Code 37.000

<b>5)</b>	<b>On transferring the amount of Mobile bill in excess of prescribed limit to concerned office</b>		
	<b>Particulars</b>	<b>Debit</b>	<b>Credit</b>
U-Cheque Cash book Monthly	Mobile bill in excess of prescribed limit		Account Code 28.411(Minus)
			Account Code 37.000
<b>6)</b>	<b>On receipt of U-Cheque from concerned Divisional Officer/Officer-in-Charge for final settlement at year end</b>		
	<b>Particulars</b>	<b>Debit</b>	<b>Credit</b>
U-Cheque Cash book (Yearly)	Blank Code	Account Code 37.000	
	Amount receivable from concerned DDO being paid/adjusted on behalf of their office.		Account Code IUT-36.1

<b>Entries by Divisional Officer/Officer-in-Charge (Pension) (Annexure-C)</b>			
<b>1) For Booking of Gross Pension</b>			
<b>TEO/JV Monthly</b>	<b>Particulars</b>	<b>Debit</b>	<b>Credit</b>
	Pensionary charges (Basic/Liberalized/Family,Old Age Pension)	Account Code 44.120	
	Dearness Allowance to Pensioners	Account Code 44.123 (newly created)	
	Fixed medical allownace to pensioers	Account Code 44.124 (newly created)	
	LTC to pensioners	Account Code 44.125 (newly created)	
	Income Tax Payable		Account Code 44.401
	Club Membership fee		Account Code 44.430
	Any other account code relating to recoveries		Account Code concerned
	Net Pension Payable		Account Code 44.311 (newly created)
<b>2) For transferring amount to be paid by AO/Centralized Pension</b>			
<b>TEO/JV Monthly</b>	<b>Particulars</b>	<b>Debit</b>	<b>Credit</b>
	Club Membership fee		Account Code 44.430 (Minus)
	Net Pension Payable		Account Code 44.311 (Minus) (newly created)
	Amount paid on behalf of Divisional Officer/Officer-in-Charge by AO/Centralized Pension Cell		Account Code 44.361 (newly created)
<b>3) For Payment of income tax by concerned Divisional Officer/Officer-in-Charge</b>			
<b>Cash Book Monthly</b>	<b>Particulars</b>	<b>Debit</b>	<b>Credit</b>
	Income tax	Account Code 44.401	
	Disbursement Bank - State Bank Of Patiala		Account Code 24.401
<b>4) Issue U-Cheque To AO/ centralized Pension for final settlement at the end of year</b>			
	<b>Particulars</b>	<b>Debit</b>	<b>Credit</b>
U-Cheque Cash book (Yearly)	Amount paid on behalf of Divisional Officer/Officer-in-Charge by AO/Centralized Pension Cell	Account Code 44.361 (newly created)	
	Blank Code		Account Code 37.000
<b>5) Receipt of U-Cheque by Divisional Officer/Officer-in-Charge from AO/Pension Audit for final settlement at the end of the year</b>			
	<b>Particulars</b>	<b>Debit</b>	<b>Credit</b>
U-Cheque Cash book Yearly	Pensionary charges (Basic/Liberalized/Family,Old Age Pension)	Account Code 44.120 (minus)	
	Dearness Allowance to Pensioners	Account Code 44.123 (minus)	
	Fixed medical allownace	Account Code 44.124 (minus)	
	LTC to pensioners	Account Code 44.125 (minus)	
	Blank Code	Account Code 37.000	

<b>Entries by AO/Centralised Pension (Annexure-D)</b>			
<b>1)</b>	<b>On finalization of pension by Divisional Officer/Officer-in-Charge</b>		
	<b>Particulars</b>	<b>Debit</b>	<b>Credit</b>
TEO/JV Monthly	Amount receivable by AO/Centralized Pension cell from concerned Divisional Officer/Officer-in-Charge being amount of pension paid /adjusted on behalf of their office.	Account Code IUT-36.2	
	Club Membership fee		Account Code 44.430
	Net Pension Payable		Account Code 44.311. (newly created)
<b>2)</b>	<b>On payment of net pension &amp; other deductions transferred from Divisional Officer/Officer-in-Charge</b>		
<b>Cash Book</b>	<b>Particulars</b>	<b>Debit</b>	<b>Credit</b>
Monthly	Net Pension Payable	Account Code 44.311 (newly created)	
	Club Membership Fee	Account Code 44.430	
	Disbursement Bank - State Bank Of Patiala		Account Code 24.401
<b>3)</b>	<b>On receipt of U-Cheque from concerned Divisional Officer/Officer-in-Charge for final settlement at year end</b>		
U-Cheque Cash book Yearly	Amount paid on behalf of Drawing Officer	Account Code 37.000	
	Amount receivable by AO/Centralized Pension cell from concerned Divisional Officer/Officer-in-Charge being amount of pension paid /adjusted on behalf of their office.		Account Code IUT-36.2

## ANNEXURE-E

(Format of Certificate for Pay)

(Certificate for the Month of \_\_\_\_\_ ) Location Code:- .....

It is hereby certified that:

The following amount is being transferred to AO/Centralized Pay Cell for payment/accounting for the same on behalf of this office:-

1) <u>Net Payment of salary to employees/officers:-</u>		<u>Rs.....</u>
2) <u>G.P.F subscription &amp; recovery of advances:-</u>		<u>Rs.....</u>
3) <u>P.C.F Subscription (Employee Share)</u>		<u>RS.....</u>
4) <u>Amount of Benevolent Fund of various Unions</u>	<u>:-</u>	<u>Rs.....</u>
5) <u>Club Fee/Membership Fee</u>	<u>:-</u>	<u>Rs.....</u>
6) <u>Total Amount</u>	<u>:-</u>	<u>Rs.....</u>

I further certify that:-

- 1) All the particulars of the employees in the HR data as well as in Salary Package are checked by this office and found correct.
- 2) This office has checked the salary ledger/Changes (as per comparison report) and the entries recorded in the salary package are correct.
- 3) In case of employees that have joined this office during the month, the data already entered by the previous office in the HR data has been checked and necessary corrections in the fields accessible to this office has been incorporated and the corrections if any have been got made from the office concerned.
- 4) No change/correction in salary data is left, while finalizing the salary of employees.
- 5) The PAN Numbers of all the employees as mentioned in HR Data base are correct.
- 6) The accounts of all the employees as entered in HR Data/Salary Package are in his/her individual name and are in one of the eleven banks, as prescribed.
- 7) All the exception reports as flashed on salary package have been rectified/corrected.

Divisional Officer/Officer-in-Charge

Attention:- The salary of total .....no. employees (as per exception attached) with total amount of Rs.....is not being claimed/paid, as the bank of these employees is not from eleven prescribed banks. The responsibility for the same shall be of your office.

Note (Format of Certificate):-In this regards Divisional Officer/Officer-in-charge will visit the portal of Salary/Pension & login by entering his employee ID & Password in addition to the login ID & Password of the portal. The system will show Bank-Wise amount relating to offices under his control & he will certify the total amount payable. These figures will be displayed by the system. After the certification on 22<sup>nd</sup> of the month, the access to modify/alter the information will be withdrawn immediately.

## ANNEXURE- F

(Format of Certificate for Pension)

(Certificate for the Month of \_\_\_\_\_ ) Location Code:-.....

It is hereby certified that:

The following amount is being transferred to Ao/Centralized Pension Cell for payment/account for the same on behalf of this office:-

- |   |                   |
|---|-------------------|
| 1) <u>Net Payment of pension to pensioners</u>  | <u>:- Rs.....</u> |
| 2) <u>Club Fee/Membership Fee</u>   | <u>:- Rs.....</u> |
| 3) <u>Any other recovery (as approved by Competent authority to be paid through CPPC)</u> | <u>:- Rs.....</u> |
| 4) <u>Total Amount</u>  | <u>:- Rs.....</u> |

I further certify that:-

- 1) All the particulars of the pensioners in the HR data as well as in Pension Package are checked by this office and found correct.
- 2) This office has checked the pension ledger/Changes (as per comparison report) and the entries recorded in the pension package are correct.
- 3) In case of pensioners that have joined this office during the month, the data already entered by the previous office in the HR data has been checked and necessary corrections in the fields accessible to this office has been incorporated and the corrections if any have been got made from the office concerned.
- 4) No change/correction in pension data is left, while finalizing the pension of pensioners.
- 5) The PAN Numbers of all the pensioners as mentioned in HR Data base are correct.
- 6) The accounts of all the pensioners as entered in HR Data/Pension Package are in his/her individual name and are in one of the eleven banks, as prescribed.
- 7) All the exception reports as flashed on pension package have been rectified/corrected.

Divisional Officer/Officer-in-Charge

Attention:- The Pension of total .....no. pensioners (as per exception attached) with total amount of Rs.....is not being claimed/paid as the bank of these pensioners is not from eleven prescribed banks. The responsibility for the same shall be of your office.

Note(Format of Certificate):-

In this regards Divisional Officer/Officer-in-charge will visit the portal of Pension & login by entering his ID & Password in addition to the login ID & Password of the portal. The system will show Bank-Wise amount relating to offices under his control & he will certify the total payable amount. These figures will be displayed by the system. After the certification the access to modify/alter the information will be withdrawn immediately.