



11.15804 8/19/19

भारत सरकार **GOVERNMENT OF INDIA**
रेल मंत्रालय **MINISTRY OF RAILWAYS**
रेलवे बोर्ड (**RAILWAY BOARD**)

RBA No. 78 /2019

New Delhi, dated 05.09.2019

No. 2019/AC-II/21/6

1. General Managers/FA&CAOs etc (As per standard List I)
2. All attached offices/Subordinates offices (As per standard List II)

Sub: Booking of expenditure towards Interest on delayed/non- deposit of National Pension System (NPS) Contributions.

Advanced Correction Slip No. 144 modifying/introducing the existing/new detailed head under Sub Major Head 11 (erstwhile D.No. 13/Abstract O) for booking of Revenue expenditure towards Interest on delayed/non-deposit of NPS Contributions and introduction of new Primary Unit for booking Interest on delayed/non-deposit of NPS contribution in both Revenue and Capital Expenditure in Indian Railway Finance Code Vol. II (Second Reprint 2008) is enclosed for necessary action.

Contents of the correction slip may please be circulated suitably. Kindly acknowledge receipt.


DA: As above.


(Sanjeev Sharma)

Director Finance/Accounts
Railway Board

Copy to:

1. Dy. C&AG of India (Railways, Room No. 224, Rail Bhawan, New Delhi.
2. EDF(B)
3. AC I (Comp), AC-III (6 Copies), AC-IV, Code Revision, Accounts Inspection, Accounts Appropriation, Finance (Budget), Pay & Accounts office.
4. DF/CRIS - for making necessary changes in IPAS.


(Sanjeev Sharma)

Director Finance/Accounts
Railway Board

o/c

Misc - ACS - 141

रेल मंत्रालय
Ministry of Railways
रेलवे बोर्ड / Railway Board
अनुसमयक सहित जारी
Issued with enclosure
हस्ताक्षर
Signature
जारी की तिथि
Date of Issue

05/09/19

Advance Correction Slip No. 144

Indian Railway Finance Code Vol. II (Reprint Edition 2008)

- I. Please modify/introduce the detailed head under Sub Major Head 11 (erstwhile Demand No. 13/Abstract O) as under:

Minor Head	Sub Head	Detailed Head
100 Govt. Contribution for Defined Contribution Pension Scheme	110 Govt. Contribution for Defined Pension Scheme and Interest.	111 Government Contribution for Defined Contribution Pension Scheme. 112 Interest on delayed/ non-deposit of NPS contribution.

- II. Please introduce the following new Primary Unit for booking interest on delayed /Non-deposit of NPS contributions under Revenue classification.

54	Interest on delayed/non-deposit of NPS contributions
----	--

- III. Please introduce the following new Primary Unit for booking interest on delayed /Non-deposit of NPS contributions under Capital classification.

54	Interest on delayed/non-deposit of NPS contributions
----	--

Note:

- i. Expenditure on interest on delayed/non-deposit of NPS contributions in case of Capital portion (Construction and Production Units) establishment shall be booked to Primary Unit 54 - Interest on delayed/non-deposit of NPS contributions under expenditure head to which Government Contribution to Defined Pension Scheme is being charged.
- ii. Expenditure on interest on delayed/non-deposit of NPS contributions under Major Head 3001 (erstwhile Demand No. 1 & 2) will be booked under Primary Unit 54 - Interest on delayed/non-deposit of NPS contributions.

(Authority: Board's Letter No. 2019/AC-II/21/6 dated 05.09.2019)