



कार्यालय: रक्षा लेखा प्रधान नियंत्रक
Office of the Principal Controller of Defence Accounts
सं. 107, लोअर अग्रम रोड, अग्रम पोस्ट, बेंगलूर - 560 007
No. 107, Lower Agram Road, Agram Post, Bangalore – 560 007
फोन नं./Phone No. – 29710474/475 नं./Fax No. – 29710132/33



No.PayTech/2933/GEN CORR /2023

Dated

16 -03-2023

To

All Units/formations

IMPORTANT CIRCULAR

Sub: Submission of Pay Bills by units/formations.

It has been observed that off late units/formations are not adhering to the provisions contained in Government orders while forwarding Pay Bills to this office. The due date for Submission of Pay Bill to this office is 15th of the Month. The time schedule has to be strictly adhere to by the units.

2. In order to streamline the processing of Pay Bills/Sy. Claims, the undermentioned procedure may please be strictly adhere to:

i) Income Tax

As per Rule 192 of Income Tax Act, TDS is to be recovered by DDO from the Pay & Allowances of the Employees. It has been observed that some units/formations are not effecting recovery of Income Tax every month and this results in recovery of higher amount from the salary on account of Income Tax at the fag end of the Financial Year. Tax liability of every employee be assessed based on the Pay & Allowances for the month of March-2023, and Income Tax may be recovered based on average tax arrived at for one month. The default Tax regime is new Tax Regime, The employees who wants to avail Old Tax Regime should specifically mention the same, otherwise by default the New Tax Regime will be selected for this purpose.

ii) GPF Subscription for the FY 2023-2024

As per Ministry of Personnel, PG & Pensions OM No.3/13/2022-P&PW(F) dated 02-II-2022, The total subscription under the GPF during a financial shall not exceed the threshold limit of Rs.5,00,000/- (Rupees Five lakhs only). Accordingly the minimum subscription under GPF shall be 6 % of emoluments and maximum subscription should be not more than Rs.41,666/-(41666 x 12 =Rs.4,99,992/).

iii) Peace Establishment

It has been observed that in respect of some of the units, the Authorised PE has not been extended by competent authority. Hence it requested to forward the Copies of latest Extension of PE of the units/formations while forwarding the Pay Bill for the month of March-2023. A separate statement showing the Authorised Strength as per PE, posted strength, Strength over and above the PE, the date from which excess holding by the unit etc is to be mentioned.

Senior Accounts Officer(Civil Pay)

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EDP Cell : for uploading the same in PCDA Bangalore Website.