

GOVERNMENT OF MEGHALAYA  
FINANCE (PENSION CELL) DEPARTMENT

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FEMPC/7/2007/Pt.II/66

Dated Shillong, the 24th March, 2010.

OFFICE MEMORANDUM

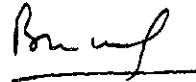
Sub : Introduction of New Defined Contribution Pension Scheme.

In pursuance of the decision of the Government on the recommendation of the Fourth Meghalaya Pay Commission at Item 12.12. of Resolution No.F(PR)-42/2009/108, dated the 17th September, 2009 relating to New Pension Scheme, the Governor of Meghalaya is pleased to introduce "The New Defined Contribution Pension Scheme". The New Pension Scheme comes into operation with effect from 1st April, 2010 and is applicable to all new entrants to State Government service, joining on or after 1st April, 2010

The salient features of the New Defined Contribution Pension Scheme are as follows :

1. The aforesaid New Pension Scheme will work on **Defined Contribution** basis and will be of two **Tier** i.e. **Tier-I & II**. **Contribution to Tier -I** is mandatory for all Government employees joining Government service on or after 1<sup>st</sup> April, 2010 while **Tier-II** will be optional and at the discretion of Government employees.
2. In **Tier -I** Government employees will have to make a contribution @ 10% of his/her basic pay plus Dearness Allowances which will be deducted from his/her salary bill every month by the **Drawing & Disbursing Officer (DDO)** concerned. The Government will make an equal matching contribution.
3. Contribution under **Tier -I** (and the investment returns) will be kept in a **Non-withdrawable Pension Tier -I Account**. **Tier- II contribution will be kept in a separate Account** that will be withdrawable at the option of the Government employee. Government will not make any matching **Contribution to Tier -II Account**. The scheme of voluntary contributions under **Tier-II** will not be made operative during the period of interim arrangement and, therefore, no recoveries/deductions will be made from the salaries of the employees on this account.
4. The existing provisions under **Defined Benefits Pension and G.P.F** would not be applicable to new Government employee joining Government service on or after 1<sup>st</sup> April, 2010.
5. There shall be a **Central Record- Keeping Agency (CRA)** and several **Pension Fund Managers**.
6. The amount of such contribution recovered from the Government employee and the equal matching Government's contribution shall finally be transferred to the Pension Fund Managers for investment through **Pension Fund Regulatory Development Authority (PFRDA)**.
7. A Government servant can exit after attaining the age of superannuation from the **Tier-I** of the Scheme. At the time of exit, it would be mandatory for him to invest 40% of Pension wealth for purchase of an Annuity (from an Insurance Regulatory Development Agency (IRDA) regulating Life Insurance coverage) which will provide for Pension for the lifetime of the employees and his/her dependents (spouse/parents). In the case of Government employee which is required to leave the Scheme before attaining the age of superannuation, the mandatory annuitisation should be 80% of the Pension Wealth.

8. **The deduction of employee's contribution for the New Defined Contribution Pension Scheme (NDCPS) in respect of Government employee joining State Government service on or after 1<sup>st</sup> April, 2010 will be effected from the salary of the month of April, 2010.**
  
9. **As an interim measure, the amount of contribution so deducted from employees salary will be kept in Public Account of the State Government Meghalaya till the accumulated funds are transferred to the Pension Fund Regulatory Development Authority (PFRDA). Government will pay interest @ 8% per annum and until further orders.**
  
10. **Necessary Permanent Pension Account (PPA)NO. will be issued in favour of each employee for crediting their contribution along with State Government's matching contribution. This may be confirmed by every DDOs prior to the deduction of contribution.**
  
11. **Detailed Guidelines for the New Defined Contribution Pension Scheme (Appendix 'A') and Check List (Appendix 'B') are appended herewith.**



**( B.K. Dev Varma )**

**Principal Secretary to the Govt. of Meghalaya,  
Finance Department**

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Copy to :-

1. The Accountant General (A&E), Meghalaya, Shillong (with 10 spare copies).
2. The Accountant General (Audit), Meghalaya, Shillong (with 10 spare copies).
3. P.S. to the Chief Minister, Government of Meghalaya, Shillong.
4. P.S. to the Deputy Chief Ministers, Government of Meghalaya, Shillong.
5. P.S. to all Cabinet Ministers, Government of Meghalaya, Shillong.
6. P.S. to all Parliamentary Secretaries, Government of Meghalaya, Shillong.
7. P.S. to Chief Secretary, Government of Meghalaya, Shillong.
8. P.S. to Addl. Chief Secretary, Government of Meghalaya, Shillong.
9. P.S. to all Principal Secretaries, Government of Meghalaya, Shillong.
10. All Commissioners & Secretaries/Secretaries/Addl. Secretaries to the Government of Meghalaya, Shillong.
11. All Administrative Departments.
12. All Heads of Departments.
13. All Deputy Commissioner/All Sub-Divisional (Civil) Officers.
14. All Financial Advisers/All Finance & Accounts Officers/All Treasury Officers.
15. The Secretary, Meghalaya Legislative Assembly Secretariat, Shillong.
16. The Secretary, Meghalaya Public Service Commission, Shillong.
17. The Principal Residential Commissioner Meghalaya House, New Delhi.
18. Trade Advisers & Director of Movements, Meghalaya House, Kolkata
19. The Secretary General, Meghalaya State Government Employees Federation, Shillong.
20. The General Secretary, Meghalaya Pensioner's Association, Shillong.
21. The Director of Printing & Stationery, Government of Meghalaya, Shillong with the request to publish the Office Memorandum in the next issue of the Gazette of Meghalaya and to supply this Department with 500 copies.
22. The State Informatics Officer, NIC., Shillong contents of this office Memorandum may please be placed in the Website of the Government of Meghalaya.
23. The Director of Accounts and Treasuries, Meghalaya, Shillong (with 20 spare copies)

By Order etc.



(S. Kharmawphlang)  
Deputy Secretary to the Govt. of Meghalaya,  
Finance (Pension Cell) Department.

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APPENDIX 'A'  
C.F. Para 11 of O.M.

GUIDELINES FOR IMPLEMENTATION OF 'THE NEW DEFINED CONTRIBUTION PENSION SCHEME'

1. The Scheme shall be called "NEW DEFINED CONTRIBUTION PENSION SCHEME", 2009.
2. The scheme shall be deemed to have come into force from 1st April, 2010.
- 3.1 The scheme shall be applicable to all new entrants joining State Government Service on regular basis against sanctioned vacant posts on or after 1st April, 2010. It shall also be applicable to all Government employee whose services were/will be regularized against regular posts on after 01.04.2010 with the benefit of prospective date.
- 3.2 The teaching and non-teaching employees of provincialised Educational Institutions as well as those of Autonomous District Council's Lower Primary Schools since taken over by the State Government and who joined the State Government Service on or after 01.04.2010 on regular basis, shall also come under the purview of the above Scheme.
4. It is mandatory for all such new employees mentioned above who are recruited on or after 1st April, 2010 and become members of the New Pension Scheme.
5. The Meghalaya Civil Services (Pension) Rules, 1983, the Meghalaya Civil Services (General Provident Fund) Rules, 1985 as amended from time to time, including the Assam Services (Extra-Ordinary Pension) Rules, 1963, adapted by the Government of Meghalaya, will not be applicable to Government employees who joined State Government Service on or after 1st April, 2010. In other words, the existing schemes of Pension, Gratuity and General Provident would cease for new entrants to the State Government service.
6. Government employee who was in State Government service before 1st April, 2010, but joins in new Government service on direct recruitment after resignation which is in the nature of technical resignation is eligible for Pension governed under the provisions of the Meghalaya Civil Services (Pension) Rules, 1983.
7. The New Defined Contribution Pension Scheme (NDCPS) will not be applicable to the employees on deputation from Central or any other State Government services.
8. The new scheme will work on Defined Contribution Basis and will have to two tiers namely TIER-I and TIER-II. Contribution to Tier-I is mandatory for all such Government employees joining State Government service on or after 01.04.2010 while Tier-II will be optional and at the discretion of the Government employees.
9. In Tier-I, Government employees will have to make a contribution of 10% of his/her Basic Pay, Dearness Pay, if any, Dearness Allowance which will be deducted from his/her salary bill every month by the Drawing & Disbursing Officer (DDO) concerned. While calculating 10% of Basic pay, Dearness pay, Dearness allowance, the fraction of a rupee to an extent of Rs.0.50 paise and above may be rounded off to the nearest rupee. Fraction below Rs.0.50 paise shall be ignored. The Government in turn will make equal matching contribution to Tier-I Account through the Director of Accounts and Treasuries, Meghalaya (DAT) from the provision made under Head "2071-Pension and Other Retirement Benefits-117-Govt. Contributions for New Defined Contribution Pension Scheme" (NDCPS) after issue of necessary sanction.
10. The contribution towards Tier-I cannot be withdrawn till the date of superannuation or the date of leaving the scheme before attaining the age of superannuation, whichever is earlier. The contribution towards New Defined Contribution Pension Scheme (NDCPS) in respect of such employees shall be recovered from the salary through pay bills.
- 11.1 In case of transfer of Government employees from one office/establishment to another, the D.D.O. shall clearly mention in the L.P.C. of the individual subscriber, the Permanent Pension Account Number (PPAN), detailed particulars relating to the month up to which contribution(s) are deposited, amount of deduction towards employee's contribution.

2010  
21/3/10  
SECRETARY  
P. C. I.  
10/10/10

- 11.2 In case of Government employees under NPS remains on long spell of the leave, his/her contribution towards NPS shall be deducted and remitted from the leave salaries soon after he/she returns from leave. Government matching contribution in this case, shall accompany with the employee's contribution. In case of short spell of leave, i.e. part of a month, his/her contribution shall be deducted/remitted either from duty pay or leave salary, whichever is higher.
- 11.3 In case of Government employees who avail Half-Pay leave, employee's contribution and also the Government's matching contribution shall be at proportionate amount on the basis of the leave salary. During Extra-Ordinary leave without pay, the question of recovery of contribution including matching contribution of the Government will not arise.
- 11.4 During the period of suspension where subsistence allowance has/have been sanctioned, contribution may be recovered including the Government's matching contribution thereto. As soon as the departmental disciplinary proceedings have been finalised and/or the concerned suspended employee has been reinstated, deductions towards NPS shall be made.
12. Where a Government employee is removed, dismissed or compulsorily retired or terminated or in case of resignation, the Director of Accounts and Treasuries (DAT) and the Fund Manager shall forthwith be intimated by the concerned D.D.O. as soon as the above event(s) is/are finalised.
13. The contribution of employees who are on deputation to foreign services shall be recovered from the salary of the employees by the borrower and equal matching contribution shall be paid by the borrower. The amount so recovered and equal matching contributions of the borrower shall be paid to the Director of Accounts and Treasuries, Meghalaya (DAT) by 10th of the following month positively by Draft which will be credited to the Public Account of the State through the Current Bank Account.
- 14.1 Immediately on joining Government employees such Government employees will be required to provide particulars of their names, designation(s), scale of pay, Date of birth, nominee(s) for the fund, relation of the nominee(s) etc., in the prescribed form in triplicate in Annexure I to the DDO concerned. The DDO concerned will be held responsible for obtaining these information from all such Government employees covered under the New Pension Scheme and forward a copy of the same to the Head of Department/Head of Office, as the case may be, who maintains the service records. The DDO concerned will retain a copy with him and another copy will be sent to the Director of Accounts and Treasuries, Meghalaya alongwith Annexure-II (by the DDO concerned) directly for allotment of Pension Payments Account Nos.
- Action as indicated above shall be completed latest by 14th May, 2010. The Head of Office, the D.D.O. and the subscriber (Govt. employee) under the scheme will be jointly responsible to ensure that the information/relevant papers are communicated to the Director of Accounts and Treasuries (DAT) within the time-frame specified above.
- 14.2 On receipts of Annexure-I & II from the DDOs, DAT will allot a unique 12 digits Permanent Pension Account Number (PPAN). The first four digits will indicate the "calendar year" of joining Government service, the next two digits indicate the "Department Code", the next two digits will represent the "Treasury Code" (which is used for the purpose of compiling monthly accounts), the last four digits will be running serial number of the individual Government employee which will be allotted by DAT. The Director of Accounts and Treasuries (DAT) will allot the serial number pertaining to individual Government employee from "0001" running from January to December of a calendar year. The illustration below may be followed:

*S.K. Gupta*  
24/3/10  
Deputy Secretary,  
Finance (P.C.) Deptt  
Govt. of Meghalaya

ILLUSTRATION

The first Government employee joining service in the office of District Agriculture Officers, Jaintia Hills, Jowai under Agriculture Department under the accounting control of Jowai Treasury in 2010, shall be allotted the following PPAN:

Calendar Year				Department Code		Treasury Code		Serial Number			
2	0	0	9	0	2	3	0	0	0	0	1

- 14.3 The Director of Accounts and Treasuries (DAT) shall maintain an Index Register for the purpose of allotment of PPAN to new entrants to Government service. Format of the Index Register is given in Annexure-VI.
15. On receipt of particulars of the Government servants in Annexure-I as at para 14.2, the Head of Department/ Head of Office will have to attach it in service records
16. The Director of Accounts & Treasuries, Meghalaya on receipt of information as at Annexure-II from the respective DDO's, shall put in the particulars of the Government employee into the Computer System. The system will generate a Permanent Pension Account No. for each of the Government employees and keep a separate Ledger Account for each Member of the scheme as per Annexure-V. The system will also maintain a Consolidated Ledger in Annexure-II (A) in the Computer as well as in a Register separately.
17. The Director of Accounts & Treasuries, Meghalaya shall forward two copies of system generated Permanent Pension Account Number allotted to each individual in form at Annexure-II (B) to the DDO's concerned. The DDO's in turn will handover one copy of the allotted Permanent Pension Account Number to the individual concerned and retain one copy with him and also note it in the Pay Bill Register.
18. On receipt of Permanent Pension Account Number of the employee(s) from the Director of Accounts and Treasuries, Meghalaya, the DDO concerned shall inform Head of Office/Head of Department, as the case may be, to note Permanent Pension Account Number on the 1st page of the Service Book of the concerned employee under his seal and signature.
19. The recoveries towards Tier-I contribution will start from the salary of the month following the month in which the Government employees has joined service. There will be no recovery of contribution towards the scheme for the month of joining. In case of Government employee who have already joined on or after 01.04.2010, their current contribution will start from a date to be intimated in due course.
20. No deduction will be made towards GPF contribution from the Government employees joining the service or after 01.04.2010 as GPF Scheme is not applicable to all new entrants from the aforesaid date.
21. Arrear contribution towards the New Defined Contribution Pension Scheme of the employees who joined on or after 01.04.2010 will, however, be optional as detailed below :-
- Employees may contribute their due arrear contribution towards the above scheme at a time. Government will pay similar matching contribution of the employees concerned
  - Employees who opt to contribute their due arrear contribution with effect from the following of their date of joining may contribute their arrear contribution in instalment basis. Government will provide similar matching arrear contribution so contributed in instalment.
  - In case of employees who are not willing to contribute their due arrear contribution, no matching arrear contribution will be paid by Government. Hence, Government will provide due matching contribution towards the scheme only on due contribution paid by the employees concerned.

*Sanyal*  
24/3/10  
Deputy Secretary,  
Finance (A) Deptt.  
Govt. of Meghalaya

22. The Pay Bill Register of Government employees covered by the New Scheme shall be prepared separately.
23. The reason for non-recovery from a particular employee for any particular month shall be furnished by the DDO concerned in the remarks column of the recovery schedule without fail.
24. The amount of employees' contribution recovered through Pay Bill shall be credited to the Current Bank Account of the Director of Accounts and Treasuries, Meghalaya by the DDO's.
25. At Treasuries, employees' contribution shall be entered in the Computer System against each employees' Personal Ledger Account in the same format as at Annexure-V so as to enable the Director of Accounts and Treasuries, Meghalaya to get a clear picture of deposit.
26. The Director of Accounts and Treasuries, Meghalaya on receipt of credit of the employee's contribution through CTMIS will get the correctness of the amount confirmed and thereafter shall draw an equal amount of Government matching contribution from the Fund available to the Head of Account "2071-Pension and Other Retirement Benefits-01-Civil-117-Government Contribution for New Defined Contribution Pension Scheme" in respect of Tier-I after issue of sanction, where necessary and credit to the Public Accounts of the State through his Current Bank Account.
27. As an interim arrangement, however, the amount of employees' contribution and matching contribution of the Government so credited into the Current Bank Accounts of the Director of Accounts and Treasuries, Meghalaya shall be credited to the Public Account of the State under the following interest bearing head of Accounts :

1. Major Head - 8342-Other Deposits
2. Minor Head - Misc Deposit
3. Sub-Head - (01) Employees' Contribution under New Defined Contribution Pension Scheme-Tier-I.

(02) Government's contribution under New Defined Contribution Pension Scheme-Tier-I.

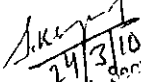
(2) Amount of Interest increasing from time to time shall be debited to the Head of Accounts as under :

Major Head	:	2049-Payment of Interest.
Sub Major Head	:	60-Interest on other obligations.
Minor Head	:	101-Interest on deposit.
Sub-Head	:	(3)-Interest on New Defined Contribution Pension Scheme-Tier-I.

28. The Director of Accounts and Treasuries, Meghalaya shall issue sanction for drawal of matching contribution of Government every month under the aforesaid head of accounts.
29. The Director of Accounts and Treasuries, Meghalaya (DAT) being the Nodal Officer will maintain the accounts for the New Defined Contribution Pension Scheme (NDCPS). Accordingly, the (DAT) has been authorized to act as a Fund Manager in respect of the New Pension Scheme (NPS) as an interim arrangement till funds are transferred to the Pension Fund Regulatory and Development Authority (PFRDA) or a regular Fund Manager(s) is/are appointed for the purpose.

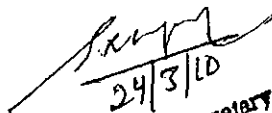
*S. K. S. S.*  
24/3/15  
Deputy Secretary,  
Finance (A), P.C. 1-101  
Govt. of Meghalaya

30. Schedule of Employees' contribution to Tier-I (Yellow Coloured Paper) shall be prepared separately by the DDO's in quadruplicate. Three copies of schedule are to be attached to the Pay Bill showing the contribution to Pension Scheme in prescribed format Annexed to the Scheme (Annexure-III). One copy of the schedule, will, however, be retained in the office of the Drawing and Disbursing Officer concerned. Likewise, the Director of Accounts and Treasuries, Meghalaya, while drawing the Government contribution, shall prepare three copies of the schedule in Annexure-IV and attach two copies thereon with the miscellaneous bill form, retaining one copy with him.
- 31.1 Out of the three recovery schedules attached with the pay bill by the DDO vide Annexure-III as mentioned in paragraph 30, two copies shall be removed by the Treasuries Officer. One copy of the schedule will be forwarded to the Director of Accounts and Treasuries, Meghalaya in separate cover and other copy of the schedule bearing seal and signature of the Treasury Officer will be collected by the Drawing and Disbursing Officer concerned and remaining copy attached with the pay bill shall be forwarded to the Accountant General (A&E), Meghalaya along with the schedule.
- 31.2 In case of the Director of Accounts and Treasuries, Meghalaya regarding two copies of the deduction schedule of Government contribution as attached to the miscellaneous Bill form vide Annexure-IV as mentioned at paragraph 28, one copy shall be removed by the Treasury Officer and returned to the Director of Accounts and Treasuries, Meghalaya with the seal and signature of Treasury Officer and other copy will be forwarded to Accountant General (A&E), Meghalaya with Monthly Accounts.
32. On receipt of the Monthly Recovery Schedule from the Treasuries, the employees contribution under Tier-I and the Government contribution shall be posted in the Register in different columns of the individual Ledger Accounts (to be maintained in the format in Annexure-V) in the office of the Director of Accounts and Treasuries, Meghalaya and shall be reconciled with the Government Accounts.
33. The DDO's will maintain the account of employees' contribution for every employee under his control for each month in a Register as per format at Annexure-III for verification and reconciliation with the Director of Accounts and Treasuries, Meghalaya, as and when required.
34. At the end of each financial year, the DDO's shall have to reconcile their Ledger Accounts with those of accounts maintained at the Director of Accounts and Treasuries, Meghalaya.
35. Each year after the month of March, the Director of Accounts and Treasuries, Meghalaya shall have to issue Annual Statement of deposits to the subscriber as is done now for GPF by the Accountant General (A&E), Meghalaya.
36. A Government servant can exit on attaining of age superannuation from the Tier-I of the scheme. At exit, it will be mandatory for him/her to invest 40% of pension wealth to purchase an annuity (from an IRDA regulated Life Insurance Company) which will provide pension for life time of the employee and his spouse and his dependent parents. The individual will receive a lump-sum of the remaining pension wealth, which he/she would be free to utilize in any manner. Government employees would have the flexibility to leave the NPS prior to the age of superannuation. However, in this case the mandatory annuitisation will be 80 percent of the pension wealth.
37. No withdrawal of any amount will be allowed during the interim arrangements. As regards withdrawal of terminal payment in the event of untimely death of an employees or in the event of his leaving the Government service, separate modalities shall be notified in due course.
38. Nomination has to be filed at the time of admission and revised upon marriage/re-marriage of the subscriber and thereafter once in every five years. Necessary entry to the effect of filling nomination along with name of nominee(s) with relationship shall be noted on the first page of the Service Book under seal and signature of the DDO's concerned and a copy of thereof shall be sent to the Director of Accounts and Treasuries, Meghalaya for record in the Ledger Accounts.
39. In the event of transfer to other Department/Office or Foreign Services, the Permanent Pension Account Number of the employee and the period upto which the contribution made shall be recorded in the Last Pay Certificate correctly.

  
 24/3/10  
 Deputy Secretary,  
 Finance (P.C) Deptt  
 of Meghalaya.



40. Arrear contribution towards the scheme on arrear pay, incremental benefit and arrear D.A. consequent on revision is also permissible.
41. Till the date of joining the New Pension Scheme Architecture approved by PFRDA and other notified by the State Government, the pension will remain in the Public Account of the State and Government will pay interest @8% per annum.
42. The interest amount will be paid from the Consolidated Fund of the State under the Head of Account as indicated under para 27.
43. Detail procedures for transferring of funds from the State Public Account to NPS Trust will be issued in due course.
44. There will be Central Record Keeping Agency (CRA) and several Pension Fund Managers offering various categories of scheme for Government employees for investment.

  
24/3/10  
Deputy Secretary,  
Finance (P.C) Deptt  
Govt of Madhya Pradesh

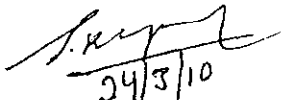
APPENDIX 'B'  
[c.f. Para 11 of O.M.]  
CHECK LIST  
on

THE NEW DEFINED CONTRIBUTION PENSION SCHEME, 2009 (NDCPS)

1. Introduction:- The New Defined Contribution Pension Scheme-2009 (NDCPS), also denoted as New Pension Scheme (NPS), introduced by the Government of Meghalaya on the recommendation of the Fourth Meghalaya Pay Commission is in line with the similar scheme under the Central Government. This New Pension Scheme is applicable to all new entrants joining the State Government service on or from 1st April, 2010. The contribution to NDCPS at ten percent of pay plus Dearness Allowance from the monthly salary of the Government employees is compulsory. A matching contribution of the State Government against each Government employee will also be made.
2. Implementation of the NDCPS require concerted efforts at all levels and, therefore all Heads of Departments/Heads of Offices/Drawing and Disbursing Officers, Treasury Officers including the Government employees (new entrants) should ensure that the Government orders and Guide Lines thereon are thoroughly followed.


DIRECTOR OF ACCOUNTS AND TREASURIES, MEGHALAYA (DAT)

- (1) As Nodal Officer in respect of the NDCPS, the relevant forms prescribed under the scheme, necessary arrangements for printing and supply and distribution thereof to Heads of Offices (HOs)/Drawing and Disbursing Officers (DDOs)- A priority action.
- (2) Have Check List of Departmentwise/Districtwise/Sub-Divisionwise HOs/DDOs.
- (3) Call for new-entrants' (on or after 1.4.2010) details vide Annexure-1 and Annexure-II, allot/issue Permanent Pension Account Number (PPAN) vide Annexure-IIA and IIB. Open Index Register (Annexure-VI) and maintain New Pension scheme Ledger Folio (Annexure-V).
- (4) As Nodal Officer/Fund Manager (for interim period), open account with S.B.I. Shillong, obtain sanction to open Head of Accounts vide Para 27 of Appendix 'A'.
- (5) Check Schedule of Government employees' contributions vide Annexure-III, Sanction Matching Contributions and arrange credit to Bank Account and arrange remittances to Public Account of the State including 8 percent interest. On direction of Government, remit contribution to the NPS Trust.
- (6) Each year after the month of March, DAT shall issue Statement of Deposits on Account of Government employees' /subscriber's contribution, Matching Contribution thereon of the Government and interest accrued at 8 percent on the deposits.
- (7) Check and initiates any other matters relevant to the NPS.

  
24/3/10  
Deputy Secretary,  
Finance (P.C) Dep't  
• Meghalaya

**HEADS DEPARTMENT/HEADS OF OFFICES/DRAWING AND DISBURSING OFFICERS**

- (8) Take up with DAT for supply of forms. Take steps for obtaining information/particulars vide Annexure-I in respect of all new entrants/ Government employees and furnish these including Annexure-II to DAT. These exercises should be completed latest by 14th May, 2010 (refer Para 14.1 of Appendix 'A').
- (9) Check that "New Entrants (Government employees) are borne on sanctioned posts and that the appointment/recruitment is/are on regular basis/establishments. In other words, Ad hoc or Regulation 3(f) appointees are excluded. Refer Para 3.1 and 3.2 of Appendix 'A'.
- (10) Check the PPAN allotted and issued by the DAT in respect of each individual employee under your office/establishment and these are duly recorded in the Service Books/Rolls under proper attestation. Ensure to keep a copy thereof as well in respective Service Books/Rolls. Ensure also that in respect of Gazetted Officers who draw salaries on Accountant General (A&E), Meghalaya Pay Slip, the PPAN with the allotment Order (DAT) is communicated accordingly to him.
- (11) Check that the Schedule (Annexure-III) is correctly prepared with correct PPAN and attached to Pay Bills as required. The calculation of employees/ subscriber's contribution should be strictly as provided in Para 9 of Appendix 'A'.
- (12) Check in case of transfer of Government employee the L.P.C. shows the actual and correct PPAN and contribution amount with month(s) under reference.
- (13) Cases covered by Para 11.2, 11.3, 11.4, i.e. long spells of leave, etc and/or leave without pay or cases of suspension, due checks are made and steps taken either to deduct the contribution towards NPS or otherwise.
- (14) In cases of dismissal, removal or compulsory retirement and also resignation, necessary intimation is to be made to the DAT/Fund Manager(s).
- (15) Check that no deduction/recoveries on account of G.P. Fund in respect of Government employees entering service on or after 01.04.2010 is/are made.
- (16) Check that separate/Pay Bill(s) for the New Entrants is/are prepared. In case of non deduction/recovery of contribution, the same should be clearly shown in the Schedule (Annexure-III).
- (17) Check that Government employee's contributions are credited to DAT's Bank Account.
- (18) The Annual Statements of Deposits in identical format (Annexure-V) issued by DAT are issued to the concerned Government employees/subscribers and acknowledgement obtained.

  
 24/3/10  
 Deputy Secretary,  
 Finance (P.C) Dept  
 Govt. of Meghalaya

- (19) All HOs/DDOs shall maintain a Register for each employee as per Annexure-III. Take steps for verification and necessary reconciliation with the Registers/Records maintained by DAT at the end of each financial year.

**TREASURY OFFICERS:**

- (20) Check the attached Contribution Deduction Schedules with Pay Bills and ensure all necessary particulars have been duly entered.
- (21) Ensure employees' contributions are duly entered in the Computer System as provided in Annexure-V.
- (22) Ensure that Contributions Schedules are furnished in triplicate, vide Para 20 of the Appendix 'A' and these are detached and sent to concerned authorities as provided under Para 31 of Appendix "A".
- (23) Check and initiate any other matters relevant to NPS.

*S. K. ...*  
 29/3/10  
 Deputy Secretary,  
 P.C. Deptt  
 Govt of Meghalaya.

## ANNEXURE - I

(DETAILS TO BE FURNISHED BY THE GOVERNMENT SERVANT IN TRIPLICATE TO THE DDO)  
[C.F. PARA 14.1, 14.2 and 15]

1. Name of the Government Servant :  
(Block letters)
2. Designation(s) since 01.04.2010 :
3. Name of Department/Organisation/Office(s) :
4. Scale of Pay of the Post(s) held since 01.04.2010 :
5. Date of Birth :
6. Date of Joining in Govt. Service :
7. Basic Pay for the period from 01.04.2010  
Against each post for each year :
8. Nominee for accumulation under the Pension Account :

Sl.No.	Name of Nominee(s)	Age/Date of Birth	Percentage of share payable	Relationship with Govt. Servant
1	2	3	4	5
1.				
2.				
3.				
4.				
5.				
6.				
7.				

**UNDERTAKING**

I Shri/Smti \_\_\_\_\_ (designation) \_\_\_\_\_

Department/Office \_\_\_\_\_ do hereby declare that the information/particulars above are true and correct to the best of my knowledge and belief.

Place \_\_\_\_\_

Signature of the Subscriber/Govt. Employee

Date \_\_\_\_\_

(Name in full) \_\_\_\_\_

**Countersigned**

Signature of Head of Office/D.D.O.

(Name) \_\_\_\_\_

(Office Seal) \_\_\_\_\_

*S. R. M.*  
24/3/10  
Deputy Secretary,  
Finance (P.C) Deptt  
Govt. of Madhya Pradesh

## ANNEXURE - II

Format in which information is required to be sent by DDO to Director of Accounts and Treasuries  
[c.f. para 14.1 and 14.2]

Name of DDO/Code No. :

Name of Office and Address :

Sl.No.	Name of the Government Servant	Designation(s)	Basic Pay(s)	Date of Birth	Date of Joining in Service	Details of nominee(s) for the accumulations under Pension Account			
						Name of Nominee(s)	Age and Date of Birth	Relationship with Government Servant	% age of share
1	2	3	4	5	6	7	8	9	10

Date \_\_\_\_\_

Name of DDO

Signature

Office Seal

*S. Kumar*  
24/3/10  
Deputy Secretary,  
Finance (P.C) Deptt  
Govt. of Madhya Pradesh.

## ANNEXURE - II-A

Format in which Consolidated list of the allotment of PPA Nos. to be maintained in a Register by  
Director of Accounts and Treasuries  
[ c.f. para 16]

Name of DDO and :

Code No. of DDO :

Sl. No.	Name of Govt. Servant	Designation(s)	Name of Office and Address	Basic Pay	Date of Birth	Permanent pension A/C No. in 12 digits (allotted) by DAT)	Date of Joining in Service	Details of nominee(s) for the accumulations under Pension Account			
								Name of nominee (s)	Age & Date of Birth	Relation ship with Govt. Servant	% age of shar
1	2	3	4	5	6	7	8	9	10	11	12

Date \_\_\_\_\_

Signature of Director of Accounts  
& Treasuries with Seal

*[Signature]*  
24/3/10  
Deputy Secretary,  
Finance (P.C) Dept  
Govt of Manipalaya.

## ANNEXURE-II-B

Format in which information is Required to be sent by Director of Accounts and Treasuries to DDOs  
[ c.f. para 17]

Name of DDO :

Code No. of DDO :

Sl. No.	Name of Govt. Servant	Designation(s)	Name of Office and Address	Basic Pay	Date of Birth	Permanent pension A/C No. in 12 digits (allotted) by DCAT)	Date of Joining in Service	Details of nominee(s) for the accumulations under Pension Account			
								Name of nominee (s)	Age & Date of Birth	Relation ship with Govt. Servant	% ag of sha
1	2	3	4	5	6	7	8	9	10	11	12

Signature of Director of Accounts  
& Treasuries with Seal

*Surya*  
24/3/10  
Deputy. Secretary,  
Finance (NF) P.C) Deptt  
Govt. of Maharashtra.





**Annexure- IV**

**Format of Schedule of government contribution towards Tier-I of the New Pension Scheme for Govt. Servants for the month of .....**

**(To be attached with the Bill for drawal of Government's Contribution)  
[c.f. para 30 and 31.2]**

Name of DDO/Code No :

Permanent Pension Account No. in 12 digits allotted By • DOAT	Name of the Government Servant	Designation	Basic Pay	D.A.	Government's Contribution	Remarks
1	2	3	4	5	6	7

(Rupees.....)

Date.....

Signature of DDO  
Designation  
Office Seal

*[Signature]*  
24/3/10  
Deputy Secretary,  
Finance (P.C) Deptt  
Govt. of Meghalaya.

## ANNEXURE - V

NEW PENSION SCHEME LEDGER FOLIO  
[C.F. 16,25 and 32]

Name : Shr/Smt/Kumar

Designation:  
DDO

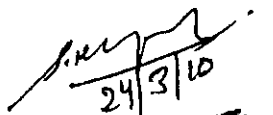
Department:

Permanent Pension Account No.  
allotted by

Date of joining Government Service:-


Date of Superannuation:-

Month	Basic Pay	D.A.	Employee's Contribution under Tier-I Rs.	Govt. contribution under Tier-I Rs.	Total Tier-I Rs	Employee's contribution under Tier-II Rs.	Remarks
1	2	3	4	5	6	7	8
April							Tier-I Rs.
May							Tier-II Rs.
June							Opening Balance as on .....
July							Withdrawal.....
August							Deposits.....
September							Interest.....
October							Closing Balance as on.....
November							Posted by
December							Checked by.....
January							Examination by .....
February							
March							
Total (Rs.)							

  
 24/3/10  
 Deputy Secretary,  
 P.O. Dept.  
 Govt. of Meghalaya.

ANNEXURE - VI  
[C.F. 14.3]INDEX REGISTER

Unique Pension Account No.	Name of Government servant	Designation	Name of Office in which joined service	Date of Birth	Date of Joining Govt. service	Signature of DAT/JDAT/DDAT

  
24/3/10  
Deputy Secretary,  
Pension (P.C) Deptt  
Govt. of Meghalaya.

**MINISTRY OF FINANCE**  
(Department of economic Affairs )  
(EC B & PR Division )

**NOTIFICATION**

New Delhi, the 22<sup>nd</sup> December, 2003

F.NO.5/7/2003-ECB&PR- The Government approved on 23<sup>rd</sup> August, 2003 the proposal to implement the budget announcement of 2003-2004 relating to introducing a new restructure defined contribution pension system for new entrants to Central Government service, except to Armed forces, in the first stage, replacing the existing system of defined benefit pension system.

(i)

The system would be mandatory for all new recruit to the Central Government service from 1<sup>st</sup> of January 2004 (except the armed forces in the first stage).the monthly contribution would be 10 percent of the salary and D.A to be paid by the employee and matched by the Central Government. However, there will be no contribution from the Government in respect of individuals who are not Government employees. The contributions and investment returns would be deposited in a non-withdrawable pension tier-I account. The existing provisions of defined benefit pension and GPF would not be available to the new recruits in the Central Government service.

(ii)

In addition to the above pension account, each individual may also have a voluntary Tier- II withdrawable account at his option. This option is given as GPF will be withdrawn for new recruits in Central Government service, Government will make no contribution into this account . These assets would be managed through exactly the

above procedures. However, the employee would be free to withdraw part or all of the 'second' tier of his money anytime. This withdrawable account does not constitute pension investment, and would attract no special tax treatment.

(iii)

Individuals can normally exist at or after age 60 years for tier-I of the pension system. At exist the individual would be mandatorily required to invest 40 percent of pension wealth to purchase an annuity (from an IRDA-regulated life insurance company). In case of Government employees the annuity should provide for pension for the lifetime of the employee and his dependent parents and his spouse at the time of retirement. The individual would receive a lump-sum of the remaining pension wealth, which he would be free to utilise in any manner. Individuals would have the flexibility to leave the pension system prior to age 60. However, in this case, the mandatory annuitisation would be 80% of the pension wealth.

X

#### **Architecture of the New Pension System**

(iv)

It will have a central record keeping and accounting (CRA) infrastructure, several pension fund managers (PFMs) to offer three categories of schemes viz. option A. Band C.

(v)

The participating entities (PFMs and CRA) would give out easily understood information about past performance, so that the individual would be able to make informed choices about which scheme to choose.

2.

The effective date for operationalisation of the new pension system shall be from 1<sup>st</sup> of January, 2004.

Sd/-  
U.K. SINHA. Jt. Secy.