



GOVERNMENT OF KERALA
Abstract

Pension- Implementation of National Pension System for State Government employees & All India Service (Kerala Cadre) officers -Accounting Procedure- Adoption of Decentralized mode-Sanction accorded -Orders issued.

FINANCE (PENSION-A) DEPARTMENT

G.O. (P) No. 622/2013/Fin. Dated, Thiruvananthapuram, 19.12.2013

- Read: 1. G.O. (P) No. 298/2010/Fin dated 24.05.2010.
2. G.O. (P) No. 20/2013/Fin dated 07.01.2013.
3. G.O. (P) No. 208/2013/Fin dated 07.05.2013.
4. G.O. (P) No. 149/2013/Fin dated 03.04.2013.
5. Circular No. 103/2013/Fin dated 19.12.2013.

ORDER

As per the G.O read first and second above, National Pension System (NPS) has been implemented in the state for All India Service (Kerala Cadre) officers who are recruited on or after 01.01.2004 and for the State Government employees who are appointed on or after 01.04.2013. In order to facilitate the fund transfer to the pension accounts through Trustee bank, Government is pleased to accord sanction for adopting the following accounting procedure in respect of NPS transactions in the state.

I. Additional Secretary (Pension), Finance Department will be acted as the State Nodal Officer (SNO) for carrying out all the NPS related activities in the state.

II. The mode of remitting the pension contributions to the trustee bank (Axis Bank) and uploading information to the Central Record Keeping agency

(CRA) shall be a De-Centralized one, wherein all the treasuries in the state shall be the nodal offices.

III. The Treasury Officers shall upload the details to the CRA and transmit the contributions in respect of AIS Officers as well as the State Government employees and the matching Government contributions to the Trustee bank.

IV. DDOs/Treasury Officers, as the case may be, are entrusted with the responsibility of deducting the contribution of Officers/ Employees under Tier-I account from the salary and drawing the equal matching Government contribution and transfer crediting the same under the head of account(s) mentioned in subsequent paras.

V. The Contributions through salary deductions shall become due from the salary of the month, following the month in which the Officer/Employee who has recruited/appointed into the Service. In the case of Officers/Employees who have already been recruited/appointed in to the service or who will be recruited/appointed into the service up to the month of December 2013, the deductions of contributions to the NPS shall commence from January 2014 salary, on registration of the Officers/Employees with CRA.

VI. It shall be the responsibility of the DDOs to ensure the registration of SDOs/NGOs with CRA has been taken place within 30 days of recruitment/appointment to avoid undue residual of backlog contribution. In case of AIS officers, the Appointment Authority/Authorized person shall ensure this time limit. In case, the registration is delayed due to any

justifiable and lawful reason, the contributions shall commence from the salary of the month, in which the registration of the Officer/Employee with the CRA is completed. In such cases, the arrears will be deducted as per the guidelines issued for the deduction of Officer's/Employee's backlog contribution. The details of the Officer's/Employee's contribution and the matching government contribution will be provided in the NPS schedules generated in the SPARK.

VII. The subscription towards Tier-I is to be shown under the 'Recoveries' column of the salary bill. While submitting the salary bill, the schedule showing the Officer/Employee contribution under Tier-I (Annexure I,II,III) shall be attached with it.

VIII. While receiving the salary bill, the treasury officer shall follow the following procedures.

i) The amount deducted from the salary towards Tier-I in respect of State employees will be transfer credited to the H/A '8342-00-117-96-Government Servant's contributions under Tier-I of National Pension System of State Government Employees'.

ii) The amount deducted from the salary towards Tier-I in respect of AIS officers will be transfer credited to the H/A '8342-00-117-99- Government Servant's contributions under Tier-I of National Pension System of All India Service Officers'.

iii) The Treasury officer shall draw the amount of matching government contribution equivalent to the contribution under Tier-I in respect of State employees by debit to the H/A '2071-01-117-97- Government contribution to

National Pension System- State Government Employees (N-V)' and transfer credited to the H/A '8342-00-117-94- Government's contribution under Tier-I of National Pension System of the State Government Employees'.

iv) The treasury officer shall draw the amount of matching Government contribution equivalent to the contribution under Tier-I in respect of AIS officers by debit to the H/A '2071-01-117-99- Government contribution (NV)' and transfer credited to the H/A- 8342-00-117-97- Government's contribution under Tier-I of National Pension System of All India Service Officers'.

IX. The treasury officers shall prepare the SCF (subscribers contribution file-soft copy format of details of employees and Government Contribution) and validate it by running it through the file validation utility (FVU) of the CRA. This SCF shall be uploaded to the NPSCAN (National Pension System Contributions Accounting Network) system of the CRA, and generate CSF (contribution submission form). Using this CSF, the treasury officers shall make payment of the contributions to the trustee bank through the agency bank.

X. The treasury officer shall arrange payment of the amount so credited, by meeting the expenditure on this account by debit to the respective head of account(s) under the major head '8342' in Form Number TR-42 to the trustee bank through agency banks on the same day itself (T₀). The schedule showing the Government contributions under Tier-I (Annexure IV,V,VI) shall be attached with the bill.

XI. The treasury officer shall keep the following records.

- a) Officer/Employee contribution records
- b) Trustee Bank payment records and supporting schedules.
- c) Records in respect of SCF and CSF
- d) Daily/weekly/monthly statements of transfers to and from H/A "8342"
- e) All other records as per the provisions of Kerala Treasury Code and other Government orders issued from time to time.

XII. Any undue delay/lag in the submission/forwarding of PRAN forms by the subscriber/DDOs and the transfer of funds to the Trustee bank will be viewed seriously and action will be taken against the responsible officers.

XIII. The procedure to be followed in the case of deduction and payment of backlog contributions will be issued separately.

XIV. The procedure to be followed for the deduction and payment of contributions in respect of cheque drawing departments, employees who are receiving salary through department cheques, the deduction and payment of contributions in Local Self Government Departments, Deputationists, and persons under LWA etc. will be issued separately.

The GO read first and fourth above stands modified to this extent.

By Order of the Governor,
RAJESH KUMAR SINHA,
Secretary, Finance (Expenditure)

The Director (Services), Department of Personnel and Training, Ministry of
Personnel, Public Grievances and Pension , Government of India
The Principal Accountant General (G&SSA) Kerala, Thiruvananthapuram.
The Principal Accountant General (A&E), Kerala, Thiruvananthapuram.
The Accountant General (E&RSA), Kerala, Thiruvananthapuram.
All Heads of Departments
All Departments and Sections of the Secretariat
The Director of Treasuries, Thiruvananthapuram
The Secretary, Kerala Public Service Commission, Thiruvananthapuram (with CL)
The Registrar, Kerala Administrative Tribunal, Thiruvananthapuram (with CL)
The Registrar, Kerala Lok Ayukta, Thiruvananthapuram
The Secretary, Ombudsman for Local Self Government Institutions,
Thiruvananthapuram
The Advocate General, Kerala, Ernakulam (with CL)
The Additional Secretary to the Chief Secretary to Government
All Additional Chief Secretaries/ Principal Secretaries/ Secretaries/ Special
Secretaries/Additional Secretaries/Joint Secretaries/ Deputy
Secretaries/Under Secretaries to Government
The Secretary to Governor, Raj Bhavan, Thiruvnanthapuram
The Private Secretary to the Speaker/Deputy Speaker of the Kerala Legislative
Assembly
The Secretary, Kerala State Human Rights Commission, Thiruvananthapuram
The Secretary, Kerala State Women's Commission, Thiruvananthapuram
The Private Secretaries to the Chief Minister and other Ministers
The Private Secretary to the Leader of Opposition
The State Election Commissioner, Kerala, Thiruvananthapuram
The Chief Information Commissioner, Kerala, Thiruvananthapuram (with CL)
The General Administration (S C) Department
All District Treasury Officers/Sub Treasury Officers
The Director, Information and Public Relations, Thiruvananthapuram
The Nodal Officer, www.finance.kerala.gov.in
Stock File/Office Copy

Forwarded /By Order


Section Officer

SNO. Reg. No:

Annexure I

(vide G.O (P) No. 622/2013/Fin Dated 19/12/2013)

National Pension System (NPS) to All India Service Officers (Kerala Cadre)

Schedule of Recovery(Regular Contribution) from the pay bill of Shri/Smt IAS/IPS/IFS for the month of20.... towards Employee Contribution under Tier-I

Name of Treasury :
Treasury Officer Reg. No:

Name of Department :
Department Code :
DDO Code:
SDO Code:
PEN :
Salary H/A :

Sl.No	PRAN	Name of Officer	Designation	Item	Basic Pay	Grade Pay	Dearness Pay	Others if any	Dearness Allowance	Total	Amount of Employee contribution			Remarks
					(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(6+7+8+9+10) (Rs)	Towards Salary(Rs)	Towards Arrear(Rs)	Total (12+13) (Rs)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
				Salary										
				Arrear										

Rupees (In Figures)

Rupees(in words)

Signature of the Subscriber
with designation and date

SNO. Reg. No:

Annexure II

(vide G.O (P) No. 622/2013/Fin Dated 19/12/2013)

National Pension System (NPS) to Self Drawing Officers of State Service

Schedule of Recovery(Regular Contribution) from the pay bill of Shri./Smt for the month of20.... towards Employee Contribution under Tier

I

Name of Treasury :
Treasury Officer Reg. No :

Name of Department :
Department Code :
DDO Code:
SDO Code:
PEN :
Salary H/A :

Sl. No	PRAN	Name of Officer	Designation	Item	Basic Pay	Special Pay /AGP	PP	SP in lieu of Higher Time Scale	Others if any	DA	Total	Amount of Employee Contribution			Remarks
					(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(6+7+8+9+10+11) (Rs)	Towards salary (Rs)	Towards Arrear (Rs)	Total (13+14) (Rs)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
				Salary											
				Arrear											

Rs(in Figures)

Rupees(in words)

Signature of the Subscriber
with designation and date

SNO. Reg. No:

Annexure III

(vide G.O (P) No. 622/2013/Fin Dated 19/12/2013)

National Pension System (NPS) to Non Gazetted Officers

Schedule of Recovery (Regular Contribution) from the pay bill in the office for the month of20.... towards Employee Contribution under Tier - I

Name of Treasury :
Treasury Officer Reg. No :

Name of Department :
Department Code :
DDO Code:
DDO Reg. No:
Bill No:
Salary H/A :

Sl.No	PEN	PRAN	Name of Officer	Designation	Item	Basic Pay	Others if any	DA	Total	Amount of Employee Contribution			Remarks
						(Rs)	(Rs)	(Rs)	(7+8+9) (Rs)	Towards salary (Rs)	Towards Arrear (Rs)	Total (11+12) (Rs)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
					Salary								
					Arrear								
Grand Total:													

Grand Total (as in column 13) Rs(in Figures)

Rupees(in words)

Signature of the DDO
with designation and date

(for Treasury use only)

Annexure IV

(vide G.O (P) No. 622/2013/Fin Dated 19/12/2013)

National Pension System (NPS) to All India Service Officers (Kerala Cadre)

Schedule (Regular Contribution) showing the details of Govt/Employer contribution in respect of AIS officers for the month of20.... under Tier - I

Name of Treasury :
Treasury Officer Reg. No :

Salary Head of Account:

Sl. No	PEN	PRAN	SDO no	Name of Officer	Designation	Item	Basic Pay	Grade Pay	Dearness Pay	Others if any	Dearness Allowance	Total	Amount of Employee Contribution			Government/Employer Contribution			Total	Remarks
									(Rs)	(Rs)	(Rs)	(8+9+10+11+12)(Rs)	Towards salary (Rs)	Towards Arrear (Rs)	Total Amount (Rs) (14+15)	Towards salary (Rs)	Towards Arrear (Rs)	Total Amount (Rs) (17+18)	(16+19)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
						Salary														
						Arrear														
Grand Total:																				

Employee Contribution Total (as in column 16) Rs.....(in Figures)

Rupees(in words)

Govt/Employer Contribution Total (as in column 19) Rs.(in Figures)

Rupees..... (in words)

Grant Total (as in column 20)Rs.....(in figures)

Rupees(in words)

Signature of the Treasury Officer

(for Treasury use only)

Annexure V

(vide G.O (P) No. 622/2013/Fin Dated 19/12/2013)

National Pension System (NPS) to Self Drawing Officers in State Service

Schedule (Regular Contribution) showing the details of Govt/Employer contribution in respect of SDOs for the month of20..... under Tier - I

Name of Treasury :
Treasury Officer Reg. No :

Salary Head of Account :

Sl. No	PEN	PRAN	SDO No.	Name of Officer	Designation	Item	Basic Pay	Special Pay	PP	SP in lieu of higher time scale	Others if any	DA	Total	Amount of Employee contribution			Government/Employer Contribution			Total	Remarks
							(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(8+9+10+11+12+13)(Rs)	Towards salary (Rs)	Towards Arrear (Rs)	Total (15+16) (Rs)	Towards salary (Rs)	Towards Arrear (Rs)	Total (18+19) (Rs)	(17+20)(Rs)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
						salary															
						Arrear															
Grand Total:																					

Employees Contribution Total Rs (as in column 17)(in Figures)

Rupees(in words)

Govt/Employer Contribution Total (as in column 20) Rs.(in Figures)

Rupees.....(in words)

Grand Total (as in column 21) Rs(in figures)

Rupees(in words)

Signature of the Treasury Officer

(for Treasury use only)

Annexure VI

(vide G.O (P) No. 622/2013/Fin Dated 19/12/2013)

National Pension System (NPS) to Non Gazetted Officers

Schedule (Regular Contribution) showing the details of Govt./Employer contribution in respect of NGOs for the month of 20..... under Tier - I

Name of Treasury :
Treasury Officer Reg. No :

Salary Head of Account:

Sl. No	PEN	PRAN	Name of Officer	Designation	Item	Basic Pay	Others if any	DA	Total	Amount of Employee Contribution			Govt/Employer Contribution			Total	Remarks
						(Rs)	(Rs)	(Rs)	(7+8+9) (Rs)	Towards salary (Rs)	Towards Arrear (Rs)	Total (11+12) (Rs)	Towards salary (Rs)	Towards Arrear (Rs)	Total (14+15) (Rs)	13+16	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
					Salary												
					Arrear												

Grand Total:

Employees Contribution Total (as in column 13) Rs(in Figures)

Rupees(in words)

Govt/Employer Contribution Total (as in column 16) Rs.(in Figures)

Rupees.....(in words)

Grand Total (as in column 17) Rs(in figures)

Rupees(in words)

Signature of Treasury Officer