



## ABSTRACT

NEW PENSION SCHEME – Implementation of New Pension Scheme for Officers of All India Services belonging to Tamil Nadu Cadre appointed on or after 1/1/2004 – Orders – Issued.

### PUBLIC (SPECIAL B) DEPARTMENT

G.O.Ms.No.1155

Dated:08.12.2011

(Karthigai – 22, Thiruvalluvar Aandu – 2042)

Read:

1. From the Ministry of Finance, Department of Economic Affairs, New Delhi Notification F.No.5/7/2003-ECB&PR Dated 22.12.2003
2. From the Ministry of Personnel, Public Grievances and Pension, Department of Personnel and Training, New Delhi Letter No. 25014/14/2001-AIS(II) Dated 8.9.2009

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### ORDER:

The Government of India Ministry of Personnel, Public Grievances and Pension, Department of Personnel and Training, New Delhi in the letter second read above have introduced a new restructured defined contribution pension Scheme (viz. New Pension Scheme) for the Members of All India Services appointed on or after 1.1.2004, notified by the GOI Ministry of Finance, Department of Economic Affairs in the notification first read above. The salient features of the New Pension Scheme are as detailed below:

- i. The New Pension Scheme (NPS) will work on a defined contribution basis and will have two tiers – Tier I and Tier II. Contribution to Tier I will be mandatory for all officers of All India Services joining the All India Service on or after 1/1/2004, whereas Tier II will be optional and at the discretion of the Officer.
- ii. In Tier I, the officer shall make a contribution of 10% of his / her Basic Pay {includes Pay in the Pay Band + Grade Pay + Dearness Pay if any} + Dearness Allowance, which will be deducted from his / her salary bill every month by the Pay Accounts Officer / Treasury Officer concerned. Government will also make matching contribution. The amount so deducted from the salary of the officer and the amount of matching Government contribution will be transferred to a pension account in order to invest the same as per the provisions of Government of India / Pension Fund Regulatory and Development Authority (PFRDA), a statutory body constituted by the Government of India. The entire amount under Tier I {employee contribution + matching Government contribution + investment returns} will be kept in a non-withdrawable pension Tier I account.

- iii. Tier II contributions will be kept on a separate account that will be made available for withdrawal at the option of the officer. The Government will not make any contribution to Tier II account.
- iv. The pension funds of the officers will be managed by Pension Fund Managers {PFMs} nominated by the PFRDA and the records will be maintained by the National Security Depository Limited (NSDL), which will function as the Central Record Keeping Agency (CRA) in the New Pension Scheme.
- v. An officer can exit at or after the age of 60 years from Tier I of the Scheme. At exit, it would be mandatory for him / her to invest 40% of pension wealth to purchase an annuity {from an Insurance Regulatory and Development Authority (IRDA) regulated Life Insurance Company} which will provide for pension for the lifetime of the officer and his / her dependent parents / spouse. In the case of AIS officers who leave the Scheme before attaining the age of 60 years, the mandatory annuitisation would be 80% of the pension fund.
- vi. The rules and regulations for the management of the New Pension Scheme implemented to the AIS officers belonging to Tamil Nadu Cadre will entirely be governed as per the directions of the Government of India, from time to time.

2. As per the detailed procedures to be followed in the implementation of the New Pension Scheme in the State, prescribed by the GOI in the letter second read above, the Government, in order to make the Scheme operational in the State, directs that

(a) All the AIS Officers who were appointed on or after 1.1.2004 belonging to TN Cadre will come under the ambit of the Scheme.

(b) The State Service Officers appointed to the IAS/IPS/IFS by way of promotion / selection who are already covered under the old pension scheme will continue to be governed by the old pension scheme.

(c) The respective Pay and Accounts Officer / Treasury Officer / Sub-Treasury Officer are entrusted with the responsibility of deducting the employees' contribution towards Tier I and Tier II if any from the salaries of the AIS Officers, drawing the amount of matching Government / Employer's contribution and transfer / crediting / remitting the same in the Treasury to / under the respective head of account.

(d) The recoveries towards Tier I contribution will start from the salary of the month following the month in which the member of the service has joined service. The amount deducted towards mandatory contribution of 10% of Basic Pay {includes Pay in the Pay Band + Grade Pay + Dearness Pay if any} + Dearness Allowance under Tier I of New Pension Scheme, shall be credited to the following new Heads of account:

8342 00 Other Deposits-117 Defined Contribution Pension Scheme for Employees – AA New Pension Scheme for AIS Officers belonging to Tamil Nadu Cadre – Employee's contribution under Tier I – 10 Contributions – 01 Contribution to Specific Fund (DPC 8342-00-117-AA-101 I) Receipts (DPC 8342-00-117-AA-1012) Outgo

(e) The amount deducted towards contribution under Tier II if any of New Pension Scheme shall be credited to the following new head of account:

8342 00-Other Deposits-117 Defined Contribution Pension Scheme for Employees – AB New Pension Scheme for AIS belonging to Tamil Nadu Cadre – Employee's contribution under Tier II – 10 Contributions – 01 Contribution to Specific Fund (DPC 8342-00-117-AB-101 A) Receipts (DPC 8342-00-117-AB-1010) Outgo

(f) The matching contribution by the State Government in respect of the officers working under the State Government as well as contribution from the respective entities like Central Government / Boards / Corporations etc, with which the officers are working shall also be credited to the following new head of account:

8342 00-Other Deposits-117 Defined Contribution Pension Scheme for Employees – AC Government Contribution to New Pension Scheme for AIS belonging to Tamil Nadu Cadre under Tier-I – 10 Contributions – 01 Contribution to Specific Fund (DPC 8342-00-117-AC-101 C) Receipts (DPC 8342-00-117-AB-1018) Outgo

(g) The matching Government contribution under Tier I shall be debited to the following head of account:

2071 Pension and other retirement benefits – 01 Civil – 800 Other expenditure – I Non Plan - AL Government Contribution for New Pension Scheme for AIS officers– 10 – Contribution – 01 Contribution to specific Fund (DPC 2071 01 800 AL 1010).

(h) The Interest accrued under Tier I, Tier II and State Government Contribution shall be debited to the following new head of account:

2049 Other Deposits – 03 Interest on Small Savings, Provident Funds etc., – 117 Defined Contribution Pension Scheme for Employees – AC Interest on Defined Contribution Pension Scheme for AIS Officers belonging to Tamil Nadu Cadre – 25 Interest (DC 2049 03 117 AC 2503)

3. The New Pension Scheme will be started with deducting the amount of contributions from the salary of the officers for the month of January 2012. The recovery of pending contribution to the Scheme from 1.1.2004, from the officers of AIS of this State Cadre appointed on or after 1.1.2004 may be recovered simultaneously {with a minimum instalment of 5% of his / her Basic Pay (includes Pay in the Pay Band + Grade Pay + Dearness Pay if any) + Dearness Allowance as arrear contribution. If an officer wishes to pay in multiples of more than this 5% arrear contribution in a particular month, Government also will make equal contribution in that month}. In the case of the officers appointed on or after 1.1.2012, the same aforesaid analogy will apply as and when the regular subscription commences.

4. The Commissioner of Treasuries and Accounts, Chennai, is designated as State Nodal Officer (SNO) for carrying out all NPS activities. On receipt of application forms, the SNO shall forward the same to the NSDL in order to get Permanent Retirement Account Number (PRAN) and be entrusted to ensure the recoveries towards officers' contribution, drawal of Government matching contribution and its transfer to the treasury to / under the respective head of account and the same will be adjusted by the Accountant General, Chennai every month. The total of both contributions will be transferred to PFRDA or any agency authorized by PFRDA for this purpose after receiving clear directions in this regard from the PFRDA.

5. All officers joining the AIS Tamil Nadu Cadre shall submit filled up application form as prescribed at Annexure I to join the NPS direct to the respective Heads of Offices {Public (Special B) Department – IAS officers / Home (Police I) Department – IPS officers / E&F (Special) Department – IFS} at the time of reporting for duty. The respective Heads of Office shall forward the same to the Commissioner of Treasuries and Account after attesting the entries of the application form against the Head of Offices. All those AIS officers appointed prior to this Government Order but on or after 1.1.2004 are directed to fill up the application form in Annexure I within 15 days from the date of issuance of this Government Order and forward the same to the Commissioner of Treasuries and Accounts through the respective Heads of Offices. All those AIS officers of this State Cadre who have already Members of the NPS in their previous service are also directed to submit the application form in Annexure I to the respective Heads of Offices.

6. The subscription towards Tier I and Tier II if any is to be shown under the "Recoveries" column of the salary bill. While submitting the salary bill, the subscriber shall also attach 3 chalans in triplicate as prescribed in Annexure II, III & IV for the 3 schedules as detailed below:

- (i) Employee contribution under Tier I {Annexure II}
- (ii) Employee contribution under Tier II {Annexure III}
- (iii) Matching Government contribution under Tier I {Annexure IV}

As and when the salary bill passed for payment, the respective Pay and Accounts Officer / Treasury Officer / Sub-Treasury Officer shall ensure the recoveries towards Tier I, Tier II and Government contribution under Tier I are transferred and credited to the respective heads of account. They are also requested to send the details of the amounts so transferred and credited along with all the 3 duly filled up schedules and supporting chalans to the Accountant General, Chennai through the Commissioner of Treasuries and Accounts, Chennai.

7. This order issues with the concurrence of Finance Department vide its UO.No.213/DS(B)/2011 Dated: 05.12.2011

**(BY ORDER OF THE GOVERNOR)**

**DEBENDRANATH SARANGI  
CHIEF SECRETARY TO GOVERNMENT**

To

All Secretaries to Government, Chennai 600 009

All Departments of Secretariat, Chennai 600 009

All Heads of Departments

The Principal Accountant General (Audit), Chennai 600 018

The Principal Accountant General (A&E), Chennai 600 018

The Commissioner Treasuries and Accounts, Chennai 600 015

All District Collectors

The Commissioner, Corporation of Chennai / Madurai / Coimbatore / Erode / Tirupur / Tiruchirappalli / Salem / Thoothukudi / Tirunelveli / Vellore

The All Pay and Accounts Officer / Treasury Officers / Sub-Treasury Officers

All State Government owned Boards / Corporations

Copy to :

The Public (Special A) / Home (Police I) / E&F (Special) Department,  
Chennai 600 009

The Finance (Budget)/(E&F)/(Home)/(Public) Department, Chennai 600 009

Stock file / Spare copies

// Forwarded / By order //

  
**SECTION OFFICER**

**ANNEXURE-I**

(for G.O. (Ms) No.1155 Public (Special.B) Department, Dated:08.12.2011)

(TO BE FURNISHED IN TRIPLICATE BY THE AIS OFFICER)

<b><u>Application for Allotment of Permanent Retirement Account Number (PRAN)</u></b>  Permanent Retirement Account Number: (To be filled by CTA after PRAN generation)	To affix recent Passport size photograph
Sir/Madam  I request that a Permanent Retirement Account Number (PRAN) be allotted to me. Necessary particulars for the same are given below:	Signature of the Subscriber

**Section A – Subscribers Personal Details { \* Indicates Mandatory Field }**

1. Name of the Officer\* :
2. Gender \* : Male / Female
3. Date of Birth\* :
4. PAN :
5. Father's Name\* :
6. Present Address\* :
7. Permanent Address \* :
8. Phone No. :
9. Mobile No. :
10. Email ID :

I \_\_\_\_\_ the applicant, do hereby declare  
that what is stated above is true to the best of my information & belief.

Dated :

Signature of the Subscriber

**Section B – Subscribers Employment Details to be filled and attested by Appointing Authority**

1. Date of Joining :
2. Date of Retirement :
3. PPAN :
4. Service belongs to : IAS / IPS / IFS
5. Office :
6. Department :
7. Ministry :
8. PAO/TO Registration No.:
9. Basic Pay :
10. Pay Scale :

Certified that the above declaration has been signed / thumb impressed before me by \_\_\_\_\_ after he / she has read the entries / entries have been read over to him / her by me and got confirmed by him / her. Also certified that the date of birth and employment details is as per employee records available with the Department.

DATED:

SIGNATURE OF HEAD.OF OFFICE

**Section C – Subscriber’s Nomination Details**

Name and full address of the nominee(s).	Relationship with Pensioner	Date of Birth/ Age	Name and address of other nominee in case the nominee under column(1) predeceases the pensioner.	Relationship with pensioner	Date of Birth/ Age	Contingency on happening of which nomination shall become invalid
(1)	(2)	(3)	(4)	(5)	(6)	

**Section D – Subscriber Scheme Details**

1st Scheme :

Pension Fund Managers Name/Code :  
 Scheme ID No. /Name :  
 Percentage Share :

2<sup>nd</sup> Scheme :

Pension Fund Managers Name/Code :  
 Scheme ID No. /Name :  
 Percentage Share :

3<sup>rd</sup> Scheme :

Pension Fund Managers Name/Code :  
 Scheme ID No. /Name :  
 Percentage Share :

**Section E – Declaration**

I understand that there would be PFRDA approved Terms and Conditions for Subscribers on the CRA website governing I-Pin (to access CRA / NPSCAN and view details) & T-pin. I agree to be bound by the said terms and conditions and understand that CRA may, as approved by PFRDA, amend any of the services completely or partially without any new Declaration/Undertaking being signed.

I \_\_\_\_\_, the applicant, do hereby declare that what is stated above is true to the best of my information & belief.

Date:

Signature of Subscriber



**ANNEXURE II**

[for GO. Ms. No. 1155 Public (Special.B) Department Dated: 08.12.2011]

NEW PENSION SCHEME (NPS) TO ALL INDIA SERVICE OFFICERS (TAMIL NADU CADRE)

SCHEDULE OF RECOVERY FROM THE PAY BILL OF THIRU/TMT.....IAS/IPS/IFS FOR THE

MONTH OF .....20.... TOWARDS EMPLOYEE CONTRIBUTION UNDER TIER-I

Name of Department : .....

Department Code : .....

PAO Code : .....

SDO Code : .....

Entitlement No. : .....

Name of PAO/ Treasury : .....

Name of CTA : .....

Sl No	Unique Pension Account No.	Name of the Officer	Designation	Basic Pay Rs.	Grade Pay Rs.	Dearness Pay (if any) Rs.	Dearness Allowance Rs.	Total Rs. (5+6+7+8+)	Amount of Employee Contribution			Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	Current Month Rs.	Arrears for ..... Rs.	Total Rs.	(11)

Rupees .....(In figures)

Rupees .....(In words)

Signature of Subscriber with  
Designation and Date

Certified that Basic Pay, Grade Pay, Dearness Pay and Dearness Allowance entered at column 5 to 8 respectively of the schedule have been verified with the entries in the respective Pay Slip issued by the Accountant General (A&E), Tamil Nadu and found correct. Rs. .... have been deducted from the salary bill of the SDO on ..... and transfer credited to the head of account "8342-117-99" vide chalan No. .... dated .....

Signature of PAO / Treasury Officer with date

Certified that Basic Pay, Grade Pay, Dearness Pay and Dearness Allowance entered at column 5 to 8 respectively of the schedule have been verified with the entries in the respective Pay Slip issued by the Accountant General (A&E), Tamil Nadu and found correct Rs. .... have been deducted from the salary bill of the subscriber on ..... and remitted in Treasury under the head of account "8342-117-99" vide chalan No. .... dated .....

Signature of Drawing and Disbursing Officer with date

To

The Accountant General, Chennai

Through: The Commissioner  
Treasuries and Accounts  
Chennai – 600 015.

**ANNEXURE III**

[for GO.Ms. No.1155 Public(Special.B) Department, Dated: 08.12.2011]

**NEW PENSION SCHEME (NPS) TO ALL INDIA SERVICE OFFICERS (TAMIL NADU CADRE)**

**SCHEDULE OF RECOVERY FROM THE PAY BILL OF THIRU/TMT.....IAS/IPS/IFS FOR THE**

**MONTH OF .....20.... TOWARDS EMPLOYEE CONTRIBUTION UNDER TIER-II**

Name of Department : .....

Department Code : .....

PAO Code : .....

SDO Code : .....

Entitlement No. : .....

Name of PAO/Treasury : .....

Name of CTA : .....

Sl No.	Unique Pension Account No.	Name of the Officer	Designation	Contribution Amount (Rs.)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

Rupees ..... (in figures)

Rupees.....(in words)

Signature of Subscriber with  
Designation and Date

Certified that the amount of employee contribution entered at column 5 of the schedule has been deducted from the salary of the SDO on ..... and transfer credited to the head of account "8342-117-98" vide chalan No. ....  
Dated.....

Signature of PAO/Treasury Officer with date

Certified that the amount of employee contribution entered at column 5 of the schedule has been deducted from the salary of the officer on ..... and remitted in Treasury under the head of account "8342-117-98" vide chalan No. ....  
Dated.....

Signature of Drawing and Disbursing Officer with date

To

The Accountant General, Chennai  
Through: The Commissioner  
Treasuries and Accounts  
Chennai – 15.

**ANNEXURE IV**

[for GO.Ms. No.1155 Public (Special.B) Department, dated:08.12.2011]

**NEW PENSION SCHEME (NPS) TO ALL INDIA SERVICE OFFICERS (TAMIL NADU CADRE)**

**SCHEDULE OF GOVERNMENT / EMPLOYERS' CONTRIBUTION IN RESPECT OF  
SRI/SMT..... IAS/IPS/IFS FOR THE**

MONTH OF .....20.... **UNDER TIER-I**

Name of PAO/Treasury :  
 Name of Department :  
 Department Code :  
 PAO Code :  
 SDO Code :  
 Entitlement No. :

Sl. No	Unique Pension Account No.	Name of the Officer	Designation	Basic Pay (Rs.)	Grade Pay (Rs.)	Dearness Pay (Rs.)	Dearness Allowance	Total Rs. (5+6+7+8)	Amount of Employee Contribution			Government/Employer Contribution			Remarks
									Current month (Rs.)	Arrears (For...) (Rs.)	Total Amount (Rs.)	Current month (Rs.)	Arrears (For...) (Rs.)	Total Amount (Rs.)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)(a)	(10)(b)	(10)(c)	(11)(a)	(11)(b)	(11)(c)	(12)
				(Rs.)	(Rs.)	(Rs.)									

Rupees..... (in figures)

Rupees..... (in words)

Signature of Treasury Officer/Drawing and  
Disbursing Officer

Certified that the amount of matching Government contribution drawn and transfer credited to the head of account "8342-117-97" vide chalan No. .... dated ..... is in accordance with the provision in the G.O. Ms. No. Public (Special B) Department Dated: . The Basic Pay, Grade Pay, Dearness Pay and Dearness Allowance entered at column 5 to 8 respectively of the schedule have been verified with the entries in the respective Pay Slip issued by the AG (A&E), Tamil Nadu / PAO / Treasury and found correct. Also, the amount of employee contribution under Tier-I amounting to Rs..... have already been transfer credited to the head of account "8342-117-99" vide chalan No. .... dated .....

Signature of PAO/Treasury Officer with date

Certified that the amount of matching contribution drawn and remitted in Treasury under the head of account "8342-117-97" vide chalan No. .... dated ..... is in accordance with the provision in the G.O. (Ms) No. /Public(Special.B) Department, dated . The Basic Pay, Grade Pay, Dearness Pay and Dearness Allowance entered at column 5 to 8 respectively of the schedule have been verified with the respective Pay Slip issued by the AG (A&E), Tamil Nadu and found correct. Also, the amount of employee contribution under Tier-I amounting to Rs. .... have already been remitted in Treasury under the head of account "8342-117-99" vide chalan No. .... dated.....

Signature of Drawing and Disbursing Officer with date  
(in the cases of officers deputed to the State Public  
Sector Undertakings / Autonomous Bodies)

To

The Accountant General, Chennai  
Through: The Commissioner  
Treasuries and Accounts  
Chennai – 15.