

No.7-24/2004/TA-I
GOVERNMENT OF INDIA
MINISTRY OF COMMUNICATIONS AND INFORMATION TECHNOLOGY
(Sanchar Aur Soochana Praudyogiki Mantralaya)
{Department of Telecommunications}
(Doorsanchar Vibhag)
Sanchar Bhawan, New Delhi - 110 001.

OFFICE MEMORANDUM

Sanchar Bhawan, New Delhi, dated January 5, 2005.

Subject: Implementation of New Pension Scheme in the Department of Telecom.

- References: (i) Government of India, Ministry of Finance Notification
F.No.5/72003-ECB&PR dated 22.12.2003 and**
- 17. Controller General Of Accounts OM No. 1(7)(2)/2003TA/11 dated
7.1.2004**
- 18. Controller General Of Accounts OM No. 1(7)(2)/2003TA/67-74 dated
4.2.2004**
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The Government of India, vide Ministry of Finance Notification F.No.5/72003-ECB&PR dated 22.12.2003 promulgated the New Pension Scheme which became operational with effect from 1.1.2004. The scheme is applicable and mandatory for all new recruits to the Central Government service (except the armed forces services at the first stage) joining service on or after 1.1.2004. Details of the scheme are available in the above-cited references, which are enclosed with this Office Memorandum. The following guidelines and instructions are issued for implementation of the New Pension Scheme in the Department of Telecommunications:

- a. Immediately on joining the government service the government servant will be required to provide particulars as in Annexure-I. The pay drawing officer of the office where the officer is joining will be responsible for obtaining Annexure-I, duly filled in by the new recruit. Annexure(s) -I will then be consolidated in Annexure-II by the pay drawing officer and forwarded to the Communication Accounts Officer

(Pensions), i.e. the officer designated to handle pensions in CCA offices. In case the place of joining is a WMO/WPC/VTM unit, Annexure-II will be sent to the officer handling pensions of the office where the accounts are being rendered i.e. CCA office concerned or PAO(HQs) DoT as the case may be. In case of TEC an officer will be nominated by the Head of the office who would perform functions as indicated hereinafter, after receipt of Annexure-II from the pay drawing officer of the unit. In case the office of joining is a training institute of PSU e.g. ALTTC for ITS/IP&TAFS direct recruits, the pay drawing officers of these PSU units will send Annexure-II to the CCA office where GPF accounts etc. of the PSU unit is being maintained. The pay drawing officers of the CCA/WPC/WMO/VTM/PSU units are hereafter being referred as **PDOs** and Officers receiving Annexure-II from the PDOs in CCAs/TEC/PAO(HQs) DoT are being referred commonly as **CAO(P)** hereinafter.

- b. Annexure-II should be received by the CAO(P) latest by 7th of the month following joining of the new recruit. On receipt of duly filled in Annexure-II, the CAO(P) shall allot the **Permanent Pension Account Number (PPAN)** to the new recruit after making necessary entries in the **PPAN Index Register** (format at Annexure-VII). The PPAN will be allotted by the CAO(P) in the following manner.
 - c. The code will be of 16 digits.
 - d. The first four digits will denote the calendar year (yyyy) in which the subscriber joins government service.
 - e. The next digit will be '4' (FOUR) which is the Department code allotted to Department of Telecom by CGA, and will thus be common in all PPAN allotted by CAOs(P) in the Department of Telecom.
 - f. The next six digits will be a unique code allotted to each CAO (P) for PPAN allotment purpose. This will be sent shortly to all CAOs (P).
 - g. The last five digit will be the running serials number of individual subscribers starting from '00001' running from January to December of a calendar year.

- h. **ILLUSTRATION:** The 1st government servant joining the Department of Telecommunications in the year 2004 shall be allotted the following PPAN:

Calendar Year				Min/Dept.	CAO(P) Code						Serial Number				
2	0	0	4	4	x	x	x	x	x	x	0	0	0	0	1

(The 6 digit CAO(P) code xxxxxx is being sent separately).

- a. **It may be noted that no other authority except the designated CAOs (P) shall allot any PPAN to any government servant/subscriber under any circumstance whatsoever, in the Department of Telecommunications.**
- b. After allotment of PPAN, and recording it on Annexure-II itself, a copy of the same will be returned to the PDO by 10th instant. The PDO will in turn intimate it to the subscriber and also note in the pay bill register.
- c. The CAO(P) will compile the Annexure(s)-II received from the PDO(s) in Annexure- IIA and sent to Assistant Director General, DCA, TA-I Section, Room No.918, Sanchar Bhawan, New Delhi - 110 001 (referred as ADG (DCA) hereinafter) latest by 12th of every month.
- d. The ADG (DCA) will consolidate the information contained in Annexure(s) - IIA, in Annexure-II B and forward it to the Central Pension Accounting Office, O/o Controller General of Accounts, Department of Expenditure, Ministry of Finance, Govt. Of India, Trikot-II, Bhikaiji Cama Place, New Delhi 110 066, which at present is functioning as the Central Record Keeping Agency for the above scheme, latest by 15th of the month instant.
- e. The Tier-I contribution @ 10% of Basic Pay + Dearness Pay + Dearness Allowance, **rounded-off to the nearest Rupee** (refer Central Government Accounts (Receipt and Payment Rules) Appendix-II) , shall be recovered by PDO from the salary of the subscriber. In case of new recruits, such deductions will be made from salary of the month following the month of joining.
- f. Tier-II contribution is not to be deducted from the salary as it has not been made operative at present.

- g. No deductions are to be made towards GPF contribution from the government servants covered under the New Pension Scheme as the GPF scheme is not applicable to them.
- h. The pay drawing officer will prepare the pay bills of these subscribers separately. They will also prepare a Tier-I contribution recovery schedule in the format as at Annexure-III in duplicate and attach them with the pay bill.
- i. The pay drawing officer shall also prepare a separate bill drawing the matching contribution to be paid by the government supported by schedule in the format as at Annexure-IV.
- j. Pre-check, payment and posting in the Detailed posting register will be made as per procedures. One set of schedule relating to subscriber contribution and Governments matching contribution will be detached and used for posting the contributions in the Detailed Ledger Accounts of the subscriber (as at Annexure-V) and tallied with the accounts figure as is done for GPF.
- k. The PDOs will consolidate the information available in the schedules in format as at Annexure-VI and forward it to the CAO(P). CAO(P) shall again reconsolidate it in same format and forward it to ADG (DCA) latest by 10th of the month following.
- l. The ADG (DCA) will consolidate the information contained in Annexure(s) – VI received from all the accounting units and forward it to the Central Pension Accounting Office, O/o Controller General of Accounts, Department of Expenditure, Ministry of Finance, Govt. Of India, Trikot-II, Bhikaiji Cama Place, New Delhi 110 066, latest by 15th of the month instant.
- m. No withdrawal is allowed from Tier-1 and provisions regarding terminal payments in event of untimely death or leaving government service shall be notified later.
- n. Instruction/rate etc payable on tier I balances will be issued later.
- o. The transactions under para-6, 10 & 15 would be classified as credits under

Major Head	8342	Other Deposits
Minor Head	120	Misc.Deposits
Sub Head	20	Defined Contribution Pension Scheme
Detailed Head	20.01	Employees Contribution under Tier-1

20.02 Government Contribution under Tier-1

p. Interest on Contribution under Tier-1

q. The expenditure towards matching contribution by the Government would be classified as debits under

(a) In case of offices other than WPC/WMO

Major Head 3451

Minor Head 502 Expenditure Awaiting transfer.

(b) In case of WPC/WMO

Major Head 3275

Minor Head 502 Expenditure Awaiting transfer.

r. On receipt of Governments Instruction, the expenditure relating to transaction in para 15 would be debited to

Major Head 2049 Interest Payments

Sub Major Head 60 Interest on other obligations

Minor Head 101 Interest on Deposits

Sub Head 29 Interest on Defined Contribution Pension Scheme

Detailed Head 29.01 Interest on Contribution under Tier-1

Object Head 29.01.45 Interest.

s. The **TACT codes** and **TACT Account code directory up-date floppy** for the Account Heads mentioned in 16,17 & 18 above is being sent separately.

t. No budget provision is required for booking government contribution in the Head prescribed in para 17 at present.

u. In case of transfer of the subscriber from one office to the other, either within the same or another accounting circle, the balances will **not** be transferred to the other office and therefore, no cheque or ATD is to be raised. The LPC from now on, be modified to include the following in all cases:-

() Whether the officer is a post 1.1.2004 appointee and thus covered under the New Defined Contribution Pension Scheme
..... (This is to be compulsorily filled in by the LPC issuing authority as 'Yes' or 'No' as the case may be).

- () If Yes, state the PPAN..... .
- () Subscribers contribution recovered together with Government's Contribution has been transferred to the relevant head of govt. accounts and posted in ledger card up to (dd/mm/yyyy), and included in Annexure –.....of (month) to CAO (P) / ADG (DCA).
- v. If the officer is transferred in middle of the month, recovery of contribution for the full Month will be made and governments contribution given by the PDO who draws salary for the maximum period.
- w. Wherever there is a change in the emoluments of a government servant during middle of the month, the corresponding change in the government servant and government contribution will take effect from first of the following month.
- x. At the end of each financial year, the CPAO will prepare the annual account statement for each employee showing OB, Monthly deductions and govt's matching contribution, interest earned and CB, and send it to the ADG(DCA), for onward transmission to CAO(P) concerned.
- y. After close of each financial year, CPAO will report CAO(P) wise details of balances to ADG(DCA) who would forward it to CAOs (P) for reconciliation.
- z. After appointment of CRA and Fund Managers by the Govt., detailed instructions for transfer of balances to them will be issued.
- aa. Receipt of this OM may be acknowledged, and calendar of returns updated for timely submission of returns.
- bb. Hindi version will follow.

Sd/-

(K.S. Bariar)
Director (Accounts-I)
Ph: 011-23036511
011-23710490

Copy for information to:

17. Sr.PPS to Chairman Telecom Commission, Sanchar Bhawan, New Delhi-01
18. Sr.PPSs to Member (F)/(T)/(O)/(S)/(P) DOT Sanchar Bhawan, New Delhi-01
19. PPS to Advisor (F)/(T)/(O)/(HRD) , Sanchar Bhawan, New Delhi 1100 01.
20. Addl.Secy(T),DOT, Sanchar Bhawan, New Delhi-01
21. CMD, BSNL Corporate Office, Statesman House, New Delhi-01
22. CMD, MTNL Corporate Office, Jeevan Deep Building, New Delhi-01
23. All Sr. DDsG/DDsG, DOT, Sanchar Bhawan ,N.Delhi-01
24. All Controller of Communication Accounts.
25. Director (Acs-II), DOT, Sanchar Bhawan ,N.Delhi-01.
26. ADG(DCA),DOT/, Sanchar Bhawan, New Delhi-01
27. ADG(DC),DOT/, Sanchar Bhawan, New Delhi-01
28. AO(TA-I)/AO(TA-II) /AO(PFP)/SO(Pay Bill),DOT, Sanchar Bhawan ,New Delhi.
29. Wireless Advisor to the Govt. of India, Ministry of Communications, New Delhi.
30. The Registrar, Telecom Dispute Settlement and Arbitration Tribunal, Ashoka Hotel, New Delhi.
31. Heads of all VTM Units.
32. Director, Wireless Monitoring Organisation (Hq),Pushpa Bhawan, New Delhi.
33. Accounts Officer, O/o. Director, Wireless Monitoring Organisation (Hq), Pushpa Bhawan, New Delhi.
34. Director General of Audit(P&T) Civil Lines, Near Old Sectt. Delhi 10054.
35. CGA Ministry of Finance, Lok Nayak Bhavan, Lodi Road, New Delhi -03.
36. Chief Controller (Pension), Central Pension Accounts Office, Min. of Finance, Trikot-II, Bhikaji Kama Palace, New Delhi-66.
37. The CGM and GM(F), ALTTC, Ghaziabad.
38. The CGM, NATFM, Hyderabad.
39. Guard file
40. Spare

Sd/-
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