

**Government of Tripura  
Finance Department**

No. F. 58(03)-Fin(B)/2013/36869-37068 Dated, the 4<sup>th</sup> November 2013.

**Memorandum**

**Subject :** Guidelines for deduction of Government contribution and Employee contribution under National Pension System (NPS)

The attention is drawn to refer to the Government's decision regarding implementation of NPS for members of AIS Officers issued vide Memo No.F.27(1)-GA(P&T)/09 dated 3<sup>rd</sup> March, 2011 and operational guidelines issued vide F.D. Memo No.F.12(1)-Fin(G)/2011 dated 26-07-2011.

2. In this regard, the DDO concerned while preparing salary bill will deduct Employee's contribution at the rate of 10% of '**Basic Pay** plus **Dearness Allowance (DA)**' from the monthly salary of the Officer concerned. The deduction will be shown under the '**Recoveries**' Column of the salary Bill (Treasury Deduction) and will be classified under the following Heads of Accounts:

**8342 : Other Deposits**

**00 :**

**117 : Defined Contribution Pension Scheme for Government Employees**

**02 : Pension**

**11 : Government Servants Contributions under Tier-I**

**04 : Pensionary Charges.**

3. The contribution of Government Servant under **Tier-II** head will be shown as '**Recoveries**' under the following Heads of Account:

**8342 : Other Deposits**

**00 :**

**117 : Defined Contribution Pension Scheme for Government Employees**

**02 : Pension**

**12 : Government Servants Contributions under Tier-II**

**04 : Pensionary Charges**

4. The DDO will also prepare a '**Book Transfer (BT) Bill**' for matching Government Contribution (Equal to Employee Contribution under Tier-I Account) and debit the amount against the following Heads of Accounts :

**2071 : Pensions and Other Retirement Benefits**  
**01 : Civil**  
**117 : Contribution for Defined Pension Scheme**  
**02 : Pension**  
**10 : Government Contribution for Defined Pension Scheme**  
**04 : Pensionary Charges**

The expenditure will be booked in the consolidated fund of the State. This amount will also be shown under '**Recoveries**' against the following Heads of Account:

**8342 : Other Deposits**  
**00 :**  
**117 : Contribution for Defined Pension Scheme for Government Employees**  
**02 : Pension**  
**10 : Government Contribution for Defined Pension Scheme**  
**04 : Pensionary Charges**

Therefore, the net payment on this Bill will be nil.

5. All the '**Recoveries**' i.e. Employee Contribution under Tier-I & II and Government Contribution, will be deposited in favour of the concerned Treasury Officer (TO)/Sub Treasury Officer (STO) through the Treasury Challan.

6. Thereafter, the TO/STO will prepare a bill for drawal of Employee Contribution and Government Contribution and transfer the drawn fund to the Trustee Bank Account of State Nodal Officer (SNO), NPS, Finance Department, Government of Tripura. The Bill should be raised latest **by second last working day** of the month of salary.

7. All the contributions should be deposited within the **Last Working Day** of the month through electronic transfer by TO/STO to the designated account of SNO in the Trustee Bank.

8. The concerned TO/STO will also send an e-mail to the designated e-mail account of SNO, containing information on Government and Employee contributions in the enclosed **format** for both the Tier-I and Tier-II Accounts. One copy of the e-mail will also be sent to the Officer concerned for information.

9. The details of contributions received from TO/STO would be consolidated for each subscriber by the State Nodal Officer for NPS at the State Capital.

10. After the bills are passed and e-mail containing information on the NPS contribution is secured, the SNO will upload the data relating to contribution in Tier-I & II Accounts, and Government contributions into NPSCAN of NSDL and also tally the figures uploaded with that booked. Further, all the accumulated balances under the Defined Contributory Pension Scheme (DCPS) would be transferred to the Trustee Bank. The SNO will also **transfer the fund to the Trustee Bank** either by cheque in favour of Trustee Bank or remit the amount through electronic transfer of fund mechanism (NEFT/RTGS) on the **1<sup>st</sup> Working Day** of the month following the month for which salary was drawn. This activity should be completed within **2<sup>nd</sup> working day** of the month following the month to which contributions belong to.

11. For the legacy data, TO/STO in consultation with the DDO would then prepare the arrears - SCF for month wise contribution details and send it to SNO who will in turn upload the same to NPSCAN and transfer the funds.

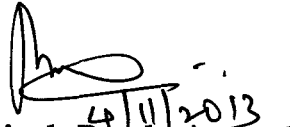
12. All other documents/procedure and Registers as per the FD Memo dated 26-07-2011 will be duly followed/ maintained by TO/STOs and SNO. Further, the time schedule mentioned above shall be followed strictly.

13. In case a member of Service is not drawing the salary through the Treasury/Sub-Treasury, then the DDO concerned will collect both the

contributions (i.e. Employee & Government) and deposit in favour of the concerned Treasury Officer under the Heads of Account mentioned in Para-2, 3 & 4 of the Notification. Subsequently, the TO/ STO will draw the bill as another case and transfer the fund to SNO for necessary action. Thereafter, the SNO will transfer the fund to the Trustee Bank and upload SCF in the system.

14. Any matter requiring clarifications may be referred to the Finance Department, Government of Tripura.

**Enclo: As Stated.**

  
(Brijesh Pandey)  
4/11/2013  
Addl. Secretary, Finance  
Government of Tripura

**Copy to:-**

1. The Chief Secretary, Government of Tripura.
2. The Addl. Chief Secretary, Government of Tripura.
3. All Principal Secretaries/ Secretaries, Government of Tripura
4. The PCCF, Tripura.
5. DGP, Tripura.
6. The A.G (A&E), Tripura.
7. The A.G. (Audit), Tripura.
8. All D.M. & Collectors.
9. All Heads of Departments/ PSUs, Tripura.
10. The AS/ JS/ US, Finance Department, General Branch/ Budget Branch/ Finance (Establishment) Branch/ Treasury Cell.  
State Nodal Officer, NPS, Finance Department, Government of Tripura.
11. All Treasury/ Sub-Treasury Officers.
12. The Manager, Tripura Government Press – with request to publish in the next Gazette.
13. The SIO, NIC, Tripura Unit – with a request to upload the Memorandum in the website.

**Format for**  
**Monthly Contribution under National Pension System**

**A. Details of Employee**

Month of the Salary			
Name of the Officer:			
Service:		PRAN:	
Name of the Treasury		Treasury Reg. No.	
Basic Pay of the Employee	Rs.	Rate of DA:	

**B. Details of Deductions:**

Sl. No.	Type of Deduction	Amount (In Rs.)
a	Employee Contribution under Tier-I Account	
b	Matching Government Contribution	
c	Sub-Total (a + b )	
d	Employee Contribution under Tier -II Account	
e	Total (c + d)	

**Signature of the Treasury Officer**