

**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<sup>th</sup>, 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  
(ii) **Controller General of Accounts OM No. 1(7) (2)/2003TA/11 Dated 7.1.2004**  
(iii) **Controller General of Accounts OM No. 1(7)(2)/2003TA/67-74 Dated 4.2.2004.**

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:

1. 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 CCA/TEC/PAO (Hqs) DoT are being referred commonly as **CAO (P)** hereinafter.

2. Annexure – II should be received by the CAO (P) latest by the 7<sup>th</sup> of the month following joining of a new recruit. On receipt of the duly filled 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.
  - a. The code will be of 16 digits.
  - b. The first four digits will denote the calendar year (yyyy) in which the subscriber joins government service.
  - c. The next digit will be '4' (FOUR) which is the Department code allotted to the Department of Telecom by CGA, and will thus be common in all PPAN allotted by CAO (P) in the Department of Telecom.
  - d. 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 CAO (P).
  - e. The last five digits will be the running serial number of individual subscribers starting from '00001' running from January to December of a calendar year.
  - f. Illustration: - The first government servant joining the Department of Telecommunications in the year 2004 shall be allotted the following PPAN:

Calendar year				Ministry/ Department	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) xxxxxx code is being sent separately.)

- g. 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.

3. After allotment of PPAN, and recording it on Annexure - II itself, a copy of the same will be returned to the PDO by 10<sup>th</sup> instant. The PDO will in turn intimate it to the subscriber and also note in the Pay bill register.
4. The CAO (P) will compile the Annexure - II received from the PDOs in Annexure - IIA and send to Assistant Director General, DCA, TA-I Section, Room No. 918, Sanchar Bhawan, New Delhi - 110001 (referred as ADG (DCA) hereinafter) latest by 12<sup>th</sup> of every month.
5. The ADG (DCA) will consolidate the information contained in Annexures - IIA, in Annexure - IIB 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, Bhikaji Cama Place, New Delhi - 110066, which at present is functioning as the Central Record Keeping agency for the above scheme, latest by 15<sup>th</sup> of the month instant.
6. 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.
7. Tier - II contribution is not to be deducted from the salary, as it has not been made operative at present.
8. 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.
9. The pay drawing officers 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.
10. The pay drawing officer will 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.
11. Precheck, 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.
12. 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 10<sup>th</sup> of the month following.
13. 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, Bhikaji Cama Place, New Delhi - 110066, latest by 15<sup>th</sup> of the month instant.

14. No withdrawal is allowed from Tier -I and provisions regarding terminal payments in event of untimely death or leaving government service shall be notified later.

15. Instruction / rate etc. payable on Tier - I balances will be issued later.

16. The transactions under para -6, 10, and 15 would be classified as credit 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 - I
	20.02	Government Contribution under Tier - I
	20.03	Interest on Contribution under Tier - I

17. 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.

18. On receipt of the Governments instructions, 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 Contributions under Tier - I
Object Head	29.01.45	Interest

19. The TACT codes and Tact account code directory update floppy for the Account Heads mentioned in 16, 17 and 18 above is being sent separately.

20. No budget provision is required for booking Government contribution in the Head prescribed in Para 17 at present.

21. 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 1.1.94 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 Governments contribution has been transferred to the relevant head of Government account and posted in Ledger card up to ..... (dd/mm/yy), and included in ANNEXURE -- ..... of .....(month) to CAO(P) / ADG(DCA)

22. If the officer is transferred in the 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.

23. 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 the first of the following month.

24. At the end of each financial year, the CPAO will prepare the annual account statement for each employee showing OB, Monthly deductions and Governments matching contribution, interest earned and CB, and send it to the ADG (DCA), for onward transmission to CAO (P) concerned.

25. 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.

26. After appointment of CRA and Fund Managers by the Government detailed instructions for transfer of balances to them will be issued.

27. Receipt of this OM may be acknowledged, and calendar of returns updated for timely submission of returns.

28. Hindi version will follow.

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

Copy for information to:

1. Sr. PPS to Chairman Telecom Commission, Sanchar Bhawan, New Delhi -01
2. PS to Member (F)/(T)/(O)/(S)/(P) DoT, Sanchar Bhawan, New Delhi - 01.
3. PS to Advisor (F)/(T)/(O)/(HRD) DoT, Sanchar Bhawan, New Delhi - 01.
4. Addl. Secy. (T) DoT, Sanchar Bhawan, New Delhi - 01.
5. CMD, BSNL, Corporate Office, Statesman House, New Delhi - 01.
6. CMD, MTNL, Corporate Office, Jeevan Deep Building, New Delhi - 01.
7. All Sr. DDGs / DDGs, DoT, Sanchar Bhawan, New Delhi - 01.
8. All Controllers of Communication Accounts.
9. Director (Accounts-II) DoT, Sanchar Bhawan, New Delhi - 01.
10. ADG (DCA) DoT, Sanchar Bhawan, New Delhi - 01.
11. ADG (DC) DoT, Sanchar Bhawan, New Delhi - 01.
12. AO (TA-I) / AO (TA-II)/ AO (PFP)/SO (Pay Bill) DoT, Sanchar Bhawan, New Delhi - 01.
17. Wireless Adviser to the Government of India, Ministry of Communications, New Delhi.
18. The Registrar, Telecom Disputes Settlement and Arbitration Tribunal, Ashoka Hotel, New Delhi.
19. Head of all VTM units.
20. Director, Wireless Monitoring Organisation (Hq) Pushpa Bhawan, New Delhi.
21. Accounts Officer, O/o Director, Wireless Monitoring Organisation (Hq) Pushpa Bhawan, New Delhi.
22. Director General of Audit (P&T) Civil Lines, Old Sectt., Delhi - 1000054.
23. CGA, Ministry of Finance, Lok Nayak Bhawan, Lodi Road, New Delhi - 03.
24. Chief Controller (Pension) Central Pension Accounts Office, Min. of Finance, Trikot-II, Bhikaji Cama Place, New Delhi - 66.
25. The CGM and GM (F) ALTTC, Ghaziabad.
26. The CGM, NATFM, Hyderabad.
27. Guard File.
28. Spare.

-sd-  
(K.S.Bariar)  
Director (Accounts-I)

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**ANNEXURE- I**  
**(Details to be furnished by Government Servant)**

1. Name of the Government servant:
2. Designation:
3. Name of Min/Dept./Orgn:
4. Scale of Pay:
5. Date of Birth:
6. Date of joining Govt. Service:
7. Basic Pay:
8. Nominee for accumulations  
Under the Pension Account:

Sr.No.	Name of Nominee(s)	Age	Percentage of share payable	Relationship with Govt. Servant

**Signature of the Government Servant.**

**PDO**

**ANNEXURE – II**

Name of PDO \_\_\_\_\_

Name of Office and address \_\_\_\_\_

Sl.	Name of the Govt. Servant	Designation	Basic Pay	Date of Birth	Unique Pension a/c no. in 15 digits( to be allotted by CAO(P)	Date of joining service	Details of nominee(s)for accumulations under Pension Account			
							Name of Nominee(s)	Age	Relationship with Govt. servant	% age of share

**Name of the PDO**\_\_\_\_\_

**OFFICE SEAL**\_\_\_\_\_

**ANNEXURE – II A**

Six digit code

Sl.	Name of the Govt. Servant	Designation	Basic Pay	Date of Birth	Unique Pension a/c no. in 15 digits( to be allotted by CAO(P)	Date of joining service	Details of nominee(s)for accumulations under Pension Account				Remarks
							Name of Nominee(s)		Age	Relationship with Govt. servant	

Signature of CAO (P) with seal \_\_\_\_\_

**ANNEXURE- IIB**

(See Para 5)

Format in which information is required to be sent by ADG (DCA) DOT Hq. To Central Pension Accounting Office.

Name of Assistant Director General (DCA) DOT, Hq.

Code No.

Sl.	Name of the Govt. Servant	Designation	Basic Pay	Date of Birth	Unique Pension a/c no. in 15 digits( to be allotted by CAO(P)	Date of joining service	Details of nominee(s)for accumulations under Pension Account				Remarks
							Name of Nominee(s)		Age	Relationship with Govt. servant	

Signature of ADG (DCA)\_\_\_\_\_

Office Seal\_\_\_\_\_

**ANNEXURE - III**

(See Para 9)

Format of schedule of Government servant's contributions towards Tier - I and Tier - II of the New Pension Scheme (to be attached with the pay bill.)

**Name of PDO**

Unique Pension a/c no. in 15 digits( to be allotted by CAO(P)	Name of the Govt. Servant	Designation	Basic Pay	DP Rs.	DA Rs.	Contribution under Tier - I (Rs.)	Contribution under Tier - II *(Rs.)	Total Rs.	Remarks

(Rupees.....)

\* This column is not to be used during the interim period.

**Date and signature of PDO.**

**ANNEXURE - IV**  
(See Para 10)

Format of schedule of Government servant's contributions towards Tier - I of the New Pension Scheme (to be attached with the bill for drawl of Government's contribution.)

**Name of PDO**

Unique Pension a/c no. in 15 digits( to be allotted by CAO(P)	Name of the Govt. Servant	Designation	Basic Pay	DP Rs.	DA Rs.	Government's contribution Rs.	Remark

(Rupees.....)

**Date and signature of PDO.**

**NEW PENSION SCHEME LEDGER FOLIO  
(ANNEXURE - V SEE PARA 11)**

Name: \_\_\_\_\_  
 Designation \_\_\_\_\_ Department \_\_\_\_\_  
 Date of joining Government Service \_\_\_\_\_  
 Date of Superannuation \_\_\_\_\_

Unique Pension Account no. allotted by CAO (P)

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Month	Basic Pay	DA	Employee's contribution under Tier - I Rs.	Govt.'s contribution under Tier - I Rs.	Total Tier - I Rs.	Employee's contribution under Tier - II Rs.	Remark			
April										
May										
June								<b>Tier - I</b>	<b>Tier - II</b>	
July								OB as on		
Aug.								Deposits		
Sept.								Withdrawals		
Octo.								Intt.		



