

From

Director,  
Treasuries and Accounts Department,  
Haryana, Chandigarh.

To

All the Treasury Officers/Assistant Treasury Officers  
In Haryana State.

Memo No. TA-HR(DMC)2014/ 4301  
Dated: 14-05-2014

Subject: **Wrong credits of NPS**

Please refer to the subject cited above.

Kindly refer to State Govt. letter No.1/1/2004-1 Pension dated 04-12-2008 (Copy enclosed),

In this regard it is brought to your kind notice that above instruction of Govt. has not been implemented in letter and spirit. As per clause 6 of the above instruction, the deduction towards New Pension Scheme was to be started from the month following the month of joining service. No deduction is required to be made from the month in which employee joins service. It has been observed that in a number of cases DDOs started deduction on account of NPS contribution in the month of joining itself which is contrary to the above instructions of the State Government.


The attached file contains data of wrong credits in accounts of NPS subscribers i.e. in a period prior to month of joining or month of joining itself. The reason can be the following:-

1. Excess credit given wrongly by the DDOs in the NPS schedule of salary bill .
2. The amount has wrongly been booked in the prior period due to wrong period mentioned in the NPS schedule
3. The amount has wrongly been shown in such period by treasury while uploading the data.

In case of situation no.1, recovery needs to be made. In case of 2 and 3, booking needs to be shifted to correct period. So the data is being sent to you to send the same to all DDOs through your office with direction to verify the same and take remedial action immediately. The amount of recovery may be made by short drawal of NPS contribution from the salary bill of all such subscribers under jurisdiction of concerned DDOs. And if the recovery is in excess of permissible limit, the recovery may be effected in suitable number of installments. The above arrangement will recover the excess amount from concerned subscribers due to short deposit of NPS contribution for the current month on the one hand and deposit of lesser amount to the above extent will offset the excess contribution of Govt's share on the other. The above instruction may be implemented by DDO concerned after verifying each account of NPS subscriber. Further in some cases, the subscribers might have been retired/being retired shortly. In such cases the withdrawal application form may be forwarded to NSDL only after ensuring that no recovery on account of over payment is involved as of above.

The compliance report should be sent within 3 weeks. All DDO under your jurisdiction may be apprised of the above instruction of Govt. The copy of the above instruction may also be displayed on the notice board of all Treasuries/Sub-Treasuries offices to enable all concerned to read the same to avoid any complication at a later stage.

DA/As Above

  
Joint Director,(DMC)  
for Director, Treasuries and  
Department, Haryana, Chandigarh.

**See also instructions/clarifications/modifications issued after 04.12.2008 relating to Defined Contributory Pension Scheme.**

**No. 1/1/2004-1Pension**

From

Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

To

All the Heads of Departments in Haryana,  
All the Commissioners of Divisions,  
All Deputy Commissioners and  
All Sub Divisional Officers (Civil) in Haryana  
Registrar, Punjab & Haryana High Court, Chandigarh.

**Dated, Chandigarh, the 4th December, 2008.**

**Subject : Defined Contributory Pension Scheme of the State Government.**

Sir,

I am directed to invite your attention towards Finance Department letter No. 1/1/2004-1Pension, dated 10.10.2008 vide which the instructions issued vide letter No. 1/1/2004-1Pension dated 22.8.2008 were held in abeyance. Now after consideration the following revised guidelines are issued for implementation of Defined Contributory Pension Scheme.

1. The New Pension Scheme shall be called the Haryana New Pension, scheme, 2008. It will cover all regular Government employees joining service on or after 1.1.2006
2. The Pension Scheme shall work on defined contribution basis and shall have two Tiers- viz. Tier-I and II. Contribution to Tier-I is mandatory for all Government servants joining Government service on or after 1<sup>st</sup> January, 2006.
3. In Tier-I, Government servant shall have to make a contribution of 10% of his basic pay + dearness pay and dearness allowance which shall be deducted from his salary bill every month by the Drawing and Disbursing Officer. A matching contribution shall be made by the State Government for each Government servant who contributes to the scheme.
4. Tier-II of the New Pension Scheme shall not be operational at present and no recoveries shall be made from the salaries of the Government servants on this account.
5. No deduction shall be made towards General Provident Fund contribution from the Government servants joining the service on or after 1<sup>st</sup> January, 2006, as the General Provident Fund Scheme is not applicable to them.
6. The deductions towards New Pension Scheme will start from the month following the month of joining service. No deductions will be made for the month in which employee joins service.
7. No withdrawal of any amount shall be allowed from the deposits under Tier-I.

8. The existing provisions of defined benefit pension and GPF would not be available to the Government servants joining service on or after 1.1.2006.
9. The National Security Depository Limited (NSDL) has been appointed as Central Record Keeping Agency in respect of New Pension Scheme. In addition there will be three Pension Fund Managers viz LIC, SBI and UTI. The Bank of India will work as the Trustee Bank in respect of funds under the New Pension Scheme.
10. The funds of New Pension Scheme will be invested by the Pension Fund Managers as per investment Scheme opted by the subscribers. However for the time being the funds will be invested in the default Scheme in the following proportion:-

**Investment pattern – Default Scheme.**

Sr. No.	Securities	%
1.	Central Government Securities (Min.)	25%
2.	State Government Securities (Min.)	15%
3.	PSU Bonds (Min.)	25%
4.	Any of the three above	30%
5.	Equity (Max.)	5%
1/3 <sup>rd</sup> of 4 above may be in private sector debt or equity linked schemes of Mutual Funds (Max.)		

In view of above position, subscribers will not fill up Section-D of application for allotment of permanent Retirement Account Number in Annexure-S-I.

11. Operationalization of the New Pension Scheme will be as under:
  - A. The Director Treasuries and Accounts will obtain DTA registration No. from NSDL in the Proforma at Annexure-NI up to 07.12.2008.
  - B. As soon as DTA registration Number is allotted Director T & A will apply to NSDL for allotment of DTO Registration No. in Proforma Annexure N-II for all the District Treasury Officers. The DTO registration numbers will be allotted by NSDL by 15.12.2008.
  - C. All Drawing and Disbursing Officer will apply for D.D.O. registration No. in Annexure N-III through concerned District Treasury Officers. The District Treasury Officer will attest the signatures of D.D.O. and will apply to NSDL for allotment of D.D.O. Registration Number. The DDOs must apply for DDO registration number upto 15.12.2008. Registration Forms will be sent by Treasury Officer immediately to NSDL who will allot DDO registration numbers by 31.12.2008.
  - D. Immediately on receipt of these instructions Drawing and Disbursing Officers will get applications for allotment of permanent retirement Account No. in Annexure S-I from all the subscribers who have been appointed in regular Government service on or after 1.1.2006. These application forms after necessary attestation by the D.D.O. will be sent to Treasury Officer who will forward them to NSDL for allotment of Permanent Retirement Account Number (PRAN). The PRAN to subscribers will be allotted by 10.1.2009. The instructions for filling up

Annexure-S-I by the subscribers have been given at the end of Annexure-S-I.

- E. The application forms/Annexures in the prescribed format may be freely downloaded from the CRA website (<http://www.npscra.nsdl.co.in>). However, a copy of registration form of DDO (Annexure-N-3) and application form for allotment of Permanent Retirement Account Number to be filled up by the subscribers (Annexure-S-I) is enclosed for ready reference.
- F. Treasury Officers will inform the PRAN allotted by NSDL in respect of its subscriber to concerned Drawing and Disbursing Officer by 15.1.2009. This information can be supplied on E-mail where facility of Internet is available with the D.D.O.

**Procedure for submission and passing of pay bill by the Treasury Officer :**

1. The deductions towards New Pension Scheme will start from the pay bills of Jan., 2009.
2. Arrears of subscription to the Contributory Pension Scheme from 1<sup>st</sup> January, 2006 to the month of allotment of Permanent Pension Account Number shall be deducted from the new Government servants who have already joined on or after 1<sup>st</sup> January, 2006, alongwith current month subscription i.e. one subscription for current month and one additional for subscription in arrears.
3. Separate pay bills will be prepared by the Drawing & Disbursing Officer for the employees covered under the New Pension Scheme (NPS).
4. The Recovery Schedule for deduction from subscriber towards NPS will be in Form I enclosed.
5. The matching contribution schedule will be prepared in Form-II enclosed.
6. The Treasury Officer will maintain separate accounts of New Pension Scheme.
7. The subscriber's Accounts adjustment entries contribution towards New Pension Scheme will be debited to the concerned expenditure Head of the Department by the Treasury Officer.
8. The Government matching contribution in respect of Government servants shall be debited to the following head of account by the Treasury Officer by book adjustment :-

Major Head	:	2071-Pension and Other Retirement Benefits.
Sub Major Head	:	01- Civil.
Minor Head	:	117-Government Contribution for Defined Contribution Pension Scheme.
Sub Head	:	99-Defined Contributory Pension Scheme of Haryana.
Detail Head	:	99-Government Contribution to Defined Contribution Pension Scheme.
Object Head	:	10-Contributions.

9. The amount recovered from the pay bill and matching contribution shall be credited to the following Deposit Head of Account by the District Treasury Officer.

**K. Deposits and Advance-**

(a) Deposits bearing Interest :-

Major Head	:	8342-Other Deposits.
Sub Major Head	:	51- NA.
Minor Head	:	117-Defined Contribution Pension Scheme for Government servants.
Sub Head	:	99-Defined Contributory Pension Scheme of Haryana.
Detail Head	:	99-Government servants Contribution Under Tier-I.
Detail Head	:	98-Government's Contribution Under Tier-I.
Object Head	:	10-Contributions (Under Detail Head 99 and 98 as above).

10. Treasury Officer will prepare consolidated bill for transfer of funds from Major Head 8342-Other Deposits in respect all employees covered under the New Pension Scheme in the District and request the Treasury Bank to make payment to Bank of India towards NPS through R.T.G.S.
11. Treasury Officer will prepare consolidated statement of deposits giving subscriber-wise detail for each month and send the report of NSDL by 3<sup>rd</sup> of following month with a copy to Director Treasuries & Accounts and Finance Department.

The above instructions may please be brought to the notice of all concerned officials/officers dealing with the new Pension Scheme for strict compliance.

Receipt of this instruction may please be acknowledged.

Yours faithfully,

Sd/-  
Under Secretary Finance (Pension)  
for Financial Commissioner & Principal Secy. to Govt.,  
Haryana, Finance Department.

Contd..