

Government of Tripura
Public Works Department (R&B)
Agartala, Tripura

No. F.6(46)-PWD(E-II)/2009(S-I)/ 219 - 304

Dated, Agartala, the 12th March' 2019

Memorandum

Subject: - Implementation of National Pension System (NPS) to Divisional Accountant/ Divisional Accounts Officers (Cadre Controlled by Accountant General (A&E), Tripura, and posted in PWD Department of Tripura.

In pursuance of the Accountant General (A&E), Tripura letter no. Estt(A&E)/NPS/2018-19/498 dated-04/01/2019 and approval of the Finance Department, Government of Tripura communicated vide U.O. No.7/FIN(Estt-II)/17 dated 09-11-2017 regarding implementation of National Pension System (NPS) to Divisional Accountant/ Divisional Accounts Officers from Accountant General (A&E), Tripura office and posted in different offices of State Public Works Departments, the following operation guidelines are notified.

2. **Executive Engineer, Agartala Division-I, PWD(R&B)** will be the Nodal Officer for remitting the **Employees' contribution & Employers' contribution** of all the subscribers to the Accountant General (A&E), Tripura. The **Pay & Accounts Officer, O/o the Accountant General (A&E), Tripura** will upload and record the NPS contribution in respect of Divisional Accountant/ Divisional Accounts Officers, being the cadre controlling authority of the said cadre.

3. The Drawing & Disbursement Officer concerned while preparing the salary bill will deduct Employees' contribution at the rate of **10% of Basic Pay & Dearness Allowance** from the monthly salary of person concerned. The deduction will be shown under the "**Recoveries**" column of the salary bill (Treasury Deduction) and will be classified under the following Head of Accounts:

8342: Other Deposits

00:

117: Defined Contributory Pension Scheme for Govt. Employees.

02: Pension

11: Govt. Servant's contribution under Tier-I.

04: Pensionery Charges.

4. The Drawing & Disbursement Officer concerned will also prepare a "**Book Transfer (BT) bill**" for Government's Contribution at the rate as notified by Government of India from time to time (Existing rate is 10% of Basic Pay & DA) and debit the amount against the following Head of Accounts:-

2071: Pension and other retirement benefits

01: Civil

117: Contribution of defined pension scheme

02: Pension

10: Govt. Contribution for defined pension scheme

04: Pensionery Charges.

This amount will also be shown under the “**Recoveries**” against the following Head of Accounts:

8342: Other Deposits

00:

117: Defined Contributory Pension Scheme for Govt. Employees.

02: Pension

10: Government Contribution for Defined Pension Scheme.

04: Pensionary Charges.

5. While preparing bill for drawal of the employees’ contribution and matching State Government contribution under NPS and transfer the amount to the Executive Engineer, Agartala Division No-I, PWD(R&B), Agartala (Nodal Officer) Beneficiary Code-2414651, Bank Account No-2853 in SBI, TLA House Branch, MICR Code-799002009, IFC Code-SBIN0005559 along with the Schedules of the subscribers by **5th of every month** of the preceding month.

6. The concerned DDO will also send to the Nodal Officer (Agartala Division No-I, PWD(R&B), Agartala), information on Government and Employee contributions in the enclosed format. One copy of the format will also be sent to the employee concerned for information.

7. The Nodal Officer will remit the amount as a whole to the Accountant General (A&E), Tripura through a **Demand Draft/ Cheque** to be drawn in favour of **Accountant General (A&E), Tripura** along with schedules of all subscribers latest by **7th** of the preceding month for uploading or further course of action with NSDL by **the Pay & Accounts Officer O/o the Accountant General (A&E)**.

8. The drawal of arrears of Government and Employee contributions under NPS.

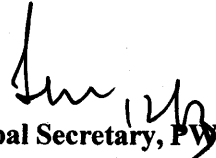
- i. The arrears of Employees’ contribution shall be deposited by the member concerned in 1(one) instalment to the DDO who in turn will deposit the amount through challan. No interest will be payable in case of employees’ contribution.
- ii. In addition simple interest compounded on annual basis on the lines of GPF will be provided for the unpaid arrears of NPS. The interest will be calculated only from the month next to the month in **which employee concerned joined the State PWD**. The rate of interest will be same as that applicable for GPF during the relevant time.
- iii. The DDO will draw to Book transfer (BT) bills one for the whole amount of arrears of Government contribution and second bill for total interest as calculated above.



**Principal Secretary, PWD
Government of Tripura**

Copy to:-

1. The Accountant General (A&E), Tripura for information.
2. The Principal Secretary, Finance Department, Govt. of Tripura for information.
3. The Chief Engineer, PWD (Buildings / Water Resource / DWS / NH) for information.
4. The all Executive Engineer, PWD (R&B / Buildings / Water Resource / DWS / NH) for information & necessary action.
5. The all Treasury Officer / Sub Treasury Officers of Tripura.
6. Guard file.
7. OFFICE ORDER BOOK.


Principal Secretary, PWD
Government of Tripura