

No. 1(7)(2003/TA/Part file/ 279
Ministry of Finance
Department of Expenditure
Office of Controller General of Accounts
Lok Nayak Bhavan, Khan Market
New Delhi-110 003

Dated 02-09-2008

Office Memorandum

**Sub: - Implementation of the Defined Contribution Pension Scheme (DCPS)
-Streamlining of procedure for remittance of contributions to Trustee
bank by PAOs/ CDDOs-reg**

Government of India had introduced a new Defined Contribution Pension Scheme(DCPS) with effect from 01.01.2004 vide Government of India, Ministry of Finance, Department of Economic Affairs Notification, dated 22-12-2003. It is applicable to all new entrants joining Government service (except Armed Forces) on or after 1-1-2004.

2. The salient features of the New Pension Scheme as per the notification dated 22-12-2003 are as follows:-

The New Pension Scheme works on defined contribution basis and it has two tiers-Tiers-I and II. Contribution to Tier-I is mandatory for all Government servants joining Government service on or after 1-1-2004, whereas Tier-II will be optional and at the discretion of Government servants. Under Tier-I, Government servants will have to make a contribution of 10% of his basic pay plus DA, which will be deducted from his salary bill every month by the DDO concerned. The Government will make an equal matching contribution. Tier-I contributions (and the investment returns) will be kept in a non-withdrawable Pension Tier-I Account. Tier-II contributions will be kept in a separate account that will be available for withdrawal at the option of the Government servant. Government will not make any contribution to Tier-II account. The existing provisions of Defined Benefit Pension and GPF would not be available to new Government servants joining Government service on or after 1-1-2004.

3. Since a regular Central Record Keeping Agency and Fund managers had not been appointed then, as an interim arrangement, the contributions made by Government employees as also the matching contributions paid by the Government were retained by the Government below the M.H.-8342-Other Deposits-117- Defined Contribution Pension Scheme under the Public Account

of India and interest as applicable under the GPF (CS) Rules was allowed thereon. Guidelines to be adopted by Drawing & Disbursing Officers and Pay & Accounts Officers during the Interim Period when the balances were held by the Government of India were issued by this office vide O.M. No. 1(7)/(2)/2003/TA/ 11 dated 7-1-2004. Central Pension Accounting Office under Ministry of Finance, acting as an interim Record Keeping Agency, was maintaining the data in respect of DCPS subscribers.

4. Recently Government of India decided to transfer the accumulated balances under the DCPS as on 31.3.2008 and also the monthly contributions with effect from 1st April, 2008 onwards to the Trustee bank. As a sequel to the Government decision instructions were issued to all Accounting Organisations to affect the transfer of balances to the Trustee Bank and send the data to National Securities Depository Limited (NSDL), who have been appointed as the Central Record Keeping Agency for the New Pension Scheme. Subsequently, instructions with regard to the action required to be taken by the CDDOs/ PAOs have also been issued vide this office O.M. NO. 1(7)/2003/TA/Part file/177 dated 23-6-2008 and O.M. No. 1970/2003/TA/Pt. file / 238-251 dated 24-7-2008.

5. With a view to streamlining the procedure of remittances to Trustee bank the following further detailed guidelines are issued for compliance by Pay and Accounts Officers / Drawing & Disbursing Officers/ CDDOs:-

(a) Procedure for allotment of PPAN to the new entrants after 1-4-2008

DDOs will continue to obtain the particulars (demographic information) of government servants (joining service under the Government of India) such as his name, designation, date of birth, father's name, address etc from the new entrants and furnish the same to PAO. The detailed procedure for registering a new entrant with NSDL and obtaining Permanent Retirement Account Number (PRAN) will be communicated in due course. Until then, Pay & Accounts Offices may allot new Permanent Pension Account Numbers (PPAN) to the new entrants by following the procedure already prescribed for the Interim Period.

(As regards the subscribers whose details were included in the legacy data pertaining to the transfer of balances on 31-3-2008, NSDL will allot Permanent Retirement Account Numbers based on the Legacy Data sent by PAOs to them).

(b) Registration of PAOs/CDDOs/DDOs with NSDL

Detailed instructions with regard to registration of PAOs/ CDDOs and DDOs have been furnished in the **Annexure IA** and **I B** to this O.M. The registration of the Principal Accounts Office has been delinked from the other registrations.

(c) **Preparation, Submission and passing of DCPS Bills**

The salary bills in respect of the government servants who are covered under the Defined Contributory Pension Scheme will be prepared separately by DDOs as done now. The bills for drawing government contributions will be submitted along with the salary bills. While the non-cheque Drawing DDOs preferring bills to PAOs will continue to submit these bills to their Pay & Accounts Office, the Cheque Drawing DDOs will pass their own bills and bills preferred by their non-cheque Drawing DDOs to them (both the salary bills and bills for drawing Government contributions) and make payment at their end. **The bills relating to New Pension Scheme in respect of the government employees under the CDDOs and the NCDDOs attached to the CDDOs will not be submitted to the Pay & Accounts Offices with effect from 1st July, 2008,** as already communicated vide O.M. No. 1(7)/2003/TA/Part file/ 177 dated 23-6-2008.

While preparing the salary bill DDO will also prepare and attach a recovery schedule in the prescribed form in (**Annexure II A**) for the contributions under Tier I. The Permanent Retirement Account Numbers (PRAN) allotted by NSDL will have to be mentioned therein. Till such time PRAN is allotted by NSDL, Permanent Pension Account Numbers (PPAN) allotted by PAOs may be used. The amount of NPS subscriptions (Employee's Contribution) recovered from the salary bills **will be shown under the "Recoveries" column of the salary bill.**

(d) **Payment to Trustee bank**

The salary bills and the bills for Government contribution will be passed by PAOs / CDDOs after exercising the checks prescribed under CGA (R&P) Rules and Civil Accounts Manual. While the amounts payable towards salary will be paid to individuals, the amounts of employees' contributions recovered from the bill will be initially classified under the Head "0071-Contributions and Recoveries towards Pension and Other Retirement Benefits-500-Receipts Awaiting Transfer to other Minor Heads" (RAT).

Government's contribution bills duly supported by schedules (in Annexure II-B) will also be prepared by DDOs. The amount will be debited to the head "2071-Pension & Other Retirement Benefits-117 DCPS". After passing the bills by the PAO/CDDO, these amounts will also be booked under the Head "0071-Contributions and Recoveries towards Pension and Other Retirement Benefits-500-Receipts Awaiting Transfer to other Minor Heads" (RAT).

After the bills are passed, the PAO/CDDO will upload the data relating to contributions (both of Employees' and Government's Contributions) into

NPSCAN and also tally the figures uploaded with that booked under the Head 'RAT'. After uploading is completed, PAO/CDDO will get Transaction ID and draw the total amount by minus crediting the Head "RAT" mentioned above either by cheque in favour of the Trustee Bank or remit the amount through RTGS/NEFT.

PAO/CDDO will ensure the amount of contributions booked under RAT is duly tallied with the Subscriber's Contribution File (SCF) being uploaded in the NPSCAN and the same amount is drawn in the Cheque and passed on to the Trustee Bank. **There should be no balance under the Head "0071-Contributions and Recoveries towards Pension and Other Retirement Benefits-500-Receipts Awaiting Transfer to other Minor Heads" at the end of each month.**

It may be noted that **the contributions will not be parked under the head of Account "8342-Other Deposits-117-Defined Contribution Pension Scheme"** even as a temporary measure for making payment to the Trustee Bank.

(e) Role of Pay & Accounts Offices/Cheque Drawing Disbursing Officers
PAOs / CDDOs will be responsible for the following functions:-

- (i) registration of themselves and their NCDDOs with NSDL through submission of the prescribed forms (Annexure I-A and I-B refer)
- (ii) Passing of DCPS bills in respect of the government employees covered under DCPS
- (iii) Prompt remittance of contributions to the Trustee Bank preferably through RTGS/ NEFT
- (iv) Uploading of subscriber-wise credits to New Pension Scheme Contribution Accounting Network (NPSCAN) and furnishing other relevant particulars to NSDL (The detailed procedure of uploading of data to NPSCAN and remittance of contributions to Trustee Bank has been indicated in **Annexure IA and IB.**)
- (v) Maintenance of the Alphabetical Index Register in **Annexure III** wherein they have to indicate the PRAN numbers allotted to each of the subscribers
- (vi) Maintenance of the particulars of remittances of contributions to the Trustee bank in the Proforma prescribed vide **Annexure IV.**
- (vii) Maintenance of the individual-wise account indicating the amounts of contributions paid to the Trustee Bank and the details of remittance.(vide **Annexure V**)

- (viii) Registration of new employees with NSDL as well as notifying NSDL about the changes with effect from the date NSDL starts registering employees

In order to enable NSDL to carry out reconciliation and credit the amounts against the individuals' accounts, Pay and Accounts Offices / CDDOs will have to ensure that their PAO Registration numbers / CDDO Registration numbers respectively (or till such time registration is complete, the PAO code / CDDO code) and the month to which the contributions pertain /Transaction ID in NPSCAN are mentioned in the NEFT / RTGS application form (in the 'Remarks' column) to be submitted to their banker. Where payments are made through cheques in favour of the Trustee Bank, these particulars will have to be furnished on the reverse of the cheque as well as in the forwarding letter. The time schedule prescribed in Part "C" of Annexure IA and IB will have to be strictly adhered to by DDOs, PAOs and CDDOs.

6. Whenever any government servant is transferred from one office to another the DDO will indicate in the Last Pay Certificate of the government servant, the PRAN (PPAN until PRAN is allotted) in respect of that individual and the month up to which his contributions have been recovered/ drawn.

7. Pr. CCAs/CCAs/CAs are requested to bring these instructions to their PAOs\CDDOs\DDOs for strict compliance.

Sd/-
(Sonali Singh)
Jt. Controller General of Accounts

To

All Pr. CCAs/ CCAs/ CAs

Copy forwarded to:-

- (1) Secretary, Expenditure for kind information.
- (2) Office of Comptroller and Auditor General of India (5 copies) for issuing instructions to all Accountants General.
- (3) Smt. Madhulika P.Sukul, JS(Pers), Dept. of Expenditure Ministry of Finance, North Block, New Delhi.
- (4) Dr. K.P.Krishnan, Jt. Secretary, (Capital Markets), Dept. of Economic Affairs, Ministry of Finance, New Delhi.
- (5) Financial Advisors to all Ministries/ Departments of Central Government
- (6) Executive Director, Pension Fund Regulatory & Development Authority, ICADR Building, Plot No. 6, Vasant Kunj Institutional Area, Phase-II, New Delhi – 70.
- (7) Dr. Shashank Saxena, Director, Bank Operations, Dept. of Financial Services, Ministry of Finance (5 copies).
- (8) Director, National Security Depository, 4th Floor, “A Wing”, Trade World, Kamala Mills Compound, Senapati Bapat Marg, Lower Pare(W), Mumbai – 13.
- (9) Shri P.K. Mishra, Accountant General, NCT of Delhi, New Delhi
- (10) Director of Accounts, Cabinet Sectt. East Block IV, R.K. Puram, New Delhi.
- (11) Secretary, (Pay & Accounts) UT of Administration of Lakshadweep, Kavaratti.
- (12) Director of Accounts, UT Administration of Daman & Diu, Moti Daman.
- (13) Director of Accounts & Budget, Andaman & Nicobar Islands, Administration, Port Blair – 744101.
- (14) PAO, Lok Sabha/Rajya Sabha/President’s Secretariat/Election Commission.
- (15) PAO, Govt. Link Cell, Office of the CGA, Ministry of Finance, (Expenditure), 1st Floor, New Sectt. Building, Opp. VCA grounds, Civil Lines, Nagpur.
- (16) ACGA, ITD Section, Office of the CGA with the request to upload this OM on Controller General of Accounts’ website.
- (17) Sr.A.O.(Admn.), O/o C.G.A.,

Sd/-
(Sonali Singh)
Jt. Controller General of Accounts

**PROCEDURE FOR REGISTRATION OF PAOs AND THEIR NON-CHEQUE
DRAWING DDOs (NCDDOs) WITH NSDL**

1. PAOs would be registered by NSDL on the basis of the legacy data up to 31st March, 2008 submitted by them in the prescribed formats through their Principal Accounts Office (Pr.AO) to NSDL after validation with the PAO and DDO codes and the mapping available in the PAO-DDO code Directory of the office of the CGA. **Therefore, such PAOs need not re-register with NSDL again through the physical registration forms.**
2. **All PAOs and/or Non-Cheque Drawing DDOs-1 (NCDDOs-1) who have joined the NPS after the transfer of the accumulated balances in March 2008, would take immediate action for registering themselves through the physical registration forms.**
3. Where there are no inconsistencies in the subscriber legacy data, NSDL will be communicating to the PAOs two documents separately (in both hard copy as well as soft copy) – (i) the PAO Registration Number and (ii) User ID and passwords (I-Pin/T-Pin) to enable the PAOs to upload the Subscriber Contribution details on NPSCAN as well as access the NPSCAN system. **Note: *PAOs will be able to upload the subscriber contribution details on NPSCAN only after PAO, DDO and Subscriber registration numbers; user ID and passwords are allotted by NSDL.***
4. NSDL would be sending the PAO registration number; DDO registration number; PRAN (Subscriber Registration Number); User ID and passwords (I-Pin/T-Pin) to the respective PAOs within fifteen (15) days from the date of receipt of the subscriber legacy data.
5. The O/o Controller General of Accounts (CGA) has provided NSDL a directory of PAOs, CDDOs and NCDDOs along with the PAO – DDO mapping. NSDL will use this data to identify the PAOs, CDDOs, NCDDOs-1 and NCDDOs-2.
6. If there is any inconsistency between the mapping in the directory and the legacy data, NSDL will not change any existing mapping provided in the legacy data on the basis of the directory. However, NSDL will bring the same to the attention of the respective Pr.CCAs/CCAs/CAs for further advice.
7. **Non-Cheque Drawing DDOs-1 (NCDDOs-1) preferring bills to PAOs are however, required to be compulsorily registered afresh with NSDL in the prescribed DDO registration form (Annexure N3). Pay & Accounts Offices having DDO functions shall also register as a DDO and submit the DDO Registration form. NCDDOs will take immediate steps to submit the duly completed registration form, to their PAOs. The forms Annexure N2, N3 and N4 can be downloaded from www.npscra.nsdl.co.in and www.nsdl.co.in.**
8. On receipt of the duly filled DDO registration forms from its NCDDOs, PAOs will authenticate/attest in the relevant column of the form and forward it to NSDL **along with Annexure N4. Pending the allotment of the PAO registration number, the PAO shall indicate the PAO Code (allotted by the O/o CGA) in Column – 9 in Annexure N3 of the DDO registration form and related fields requiring PAO Registration numbers.**

9. The PAO shall forward the NCDDO registration forms alongwith the **prescribed forwarding letter (Annexure N4)** to NSDL preferably by Speed Post. As mentioned in paragraph above, pending availability of PAO Registration Code, PAO Code may be used in this form also. **Note: Before forwarding the NCDDO-1 registration forms to the PAO, the NCDDOs-1 should ensure that all information given in the form is correct. Any discrepancy in the form has to be got rectified by the NCDDO-1.**
10. On successful registration of the NCDDOs-1, NSDL will confirm DDO Registration Number allotted to each NCDDO-1 and intimate the same to the respective PAOs. PAOs shall on receipt of the DDO Registration Numbers intimate the same to its NCDDOs-1. **Note: NCDDOs-1 will be identified by this DDO Registration Number in the NPSCAN system.**

Subscriber Registration:

11. The initial subscriber registration (for existing NPS subscribers) would also be done on the basis of the legacy data. **Therefore, existing subscribers in whose respect balances were transferred to the Trustee bank in March 2008 and legacy data accepted, need not submit the subscriber registration form for now. However, these subscribers will also be required to submit the subscriber registration form indicating their complete details for which suitable instructions and orders will be intimated in due course.**
12. The subscribers will be registered on the basis of the legacy data provided as per the subscriber text files sent to NSDL by the PAOs. Subscribers will be mapped to the DDO on the basis of the DDO code provided in the legacy data.
13. **NSDL would allot and communicate to the PAOs the individual Permanent Retirement Account Number (PRAN) in respect of each subscriber mapped to the PAO based on the legacy data. This PRAN will replace the PPRAN earlier allotted by the PAO for all purposes. PAOs should communicate to the DDOs (both CDDOs and NCDDOs) @@ the newly allotted individual PRAN DDO - Wise. The DDOs in turn shall intimate the subscribers under their payment control of the new PRAN allotted to the individual subscribers.**
@@ All Subscribers under a CDDO or his NCDDOs- 2 will be the responsibility of that CDDO. Accordingly, for such subscribers PAO will communicate subscriber details both to the CDDOs and to NCDDOs-2 separately.
14. NSDL will provide data separately in respect of subscribers mapped to PAOs including all NCDDOs (in the absence of mapping of NCDDOs to CDDOs) and CDDOs respectively (based on PAO-DDO code directory provided by the O/o CGA). PAOs will segregate the details regarding all the NCDDOs and their subscribers along with the block for CDDOs to the respective CDDOs and will convey these to CDDOs for inclusion. This will help the PAOs and CDDOs in identifying the subscribers with respect to whom they are supposed to upload the Subscriber Contribution Files and remit the NPS contributions. **For example**, if there are 1000 NPS Subscribers, 100 Subscribers each being linked to 10 DDOs (of which 4 are CDDOs and 5 NCDDO1s and 1 NCDDO2) of a PAO, the details provided by NSDL will mention the 600 Subscribers (NCDDO-1/NCDDO2- wise) from 6 NCDDOs in the first block and 400 Subscribers (CDDO-wise) from 4 CDDOs in the second block. PAO will convey
 - a. The CDDO registration number and the PRAN for the subscribers under CDDOs to the respective CDDOs and
 - b. The NCDDO2 registration number and the PRAN for the 100 subscribers to the concerned CDDO.

Therefore, in effect PAOs shall be responsible for uploading the Subscriber Contribution Files and remittance of the NPS contributions for only 500 subscribers' w.e.f. 1st July, 2008.

- 15. Till such time PAOs have not started uploading Subscriber Contribution Files on NPSCAN or till further orders, if a new entrant joins the Government of India, PAOs will allot the PPAN to the new entrant and remit the NPS contribution. PAOs shall also allot PPAN in respect of subscribers under their CDDOs. However, the responsibility of remitting the NPS contribution in respect of the new entrant to Trustee Bank will be that of the CDDO.**
16. The procedure of registration of the new entrants in NPSCAN in respect of whom the subscription details were not included in the legacy data, will be intimated by NSDL.

Uploading of Subscribers Contribution File (SCF) and Remittance of Contribution:

(A). Before Electronic upload of Subscribers Contribution File (SCF)

17. Irrespective of whether the PAO has received the PAO registration number and the User ID and I-Pin/T-Pin from NSDL or not, PAOs shall continue remitting the NPS contribution in respect of its subscribers to the Trustee Bank.
- 18. Pending electronic upload on NPSCAN, PAOs should ensure that while remitting the NPS contribution through RTGS/NEFT, they have to invariably mention the PAO code (allotted by CGA) and the month for which remittance is being REMARKS COLUMN of the RTGS/NEFT application. Similarly, PAO while remitting the NPS contribution through local cheques to the local branch of the Trustee Bank (Bank of India) should also invariably mention their PAO Code and the month for which remittance is being made in their forwarding letter addressed to the Trustee Bank and also on the reverse of the Cheque.**
19. The State and District wise list of Bank of India's (Trustee Bank) Branches authorized to collect NPS contribution and list of State Bank of India's Branches having correspondent banking arrangement with Bank of India, where the Bank of India is not present is available on the Pension Fund Regulatory and Development Authority's (PFRDA) website – www.pfrda.org.in

(B). On Commencement of Electronic upload of Subscribers Contribution File (SCF)

20. Once PAOs have received their PAO registration number and the User ID and I-Pin/T-Pin from NSDL. *PAOs shall download the File Preparation Utility (FPU) and the File Validation Utility (FVU) for the purpose of regular upload of the subscriber contribution details on NPSCAN. These utilities and other instructions on uploading and remitting are available and can be downloaded from NSDL website- www.npscri.nsdl.co.in and www.nsdl.co.in. PAOs shall use the User ID and I-Pin to access the NPSCAN and upload the subscriber contribution details on a monthly basis.*
21. PAOs will **first** upload the subscriber contribution details on NPSCAN following the instructions of NSDL. **NPSCAN will generate a unique Transaction ID for the upload done. PAO should note down this unique Transaction ID.** PAO after uploading the subscriber contribution details will remit the NPS contribution to the Trustee Bank preferably through RTGS/NEFT.
22. It is mandatory for all PAOs to ensure that the **unique Transaction ID and the PAO Registration Number is clearly mentioned in the remarks column of the RTGS/NEFT Application form.** This will enable NSDL to clearly identify the PAO and reconcile the amount remitted with the subscriber contribution details uploaded by the PAO.
23. For those PAOs issuing local cheque to the local branch of the Bank of India (Trustee Bank), in addition to other requirements by NSDL they should clearly mention the **unique Transaction ID and the PAO Registration Number** in their covering letter and **also on the reverse of the Cheque.**

(C). Timelines for PAOs and NCDDOs

24. The responsibility of the correct and timely deduction of the contribution for each subscriber as mandated under the scheme will rest with the respective NCDDOs. NPS bills should be preferred so as to reach the PAO by 20th of every month. Accountability is important since each day's delay in deduction or remittance will cause a monetary loss to the subscriber.
25. The responsibility for timely remittance to the Trustee Bank is that of the PAO in respect of all the subscribers under his domain. Once the upload of subscriber contribution details to NPSCAN is enabled, the PAO should upload the subscriber contribution details on NPSCAN and obtain the Transaction ID by the 25th of each month.
26. If the remittance is through RTGS/NEFT then it may be ensured that the NPS contributions (Government's and employees) should be credited to the account of the Trustee Bank by the PAO on the last working day of each month for that month. If the remittance is through a cheque payable to the Trustee Bank, then the same should be delivered to the local Branch of the Trustee Bank by the PAO by the 26th of each month marked NPB for the last working day of the month. (The dates prescribed for remittances are valid even in respect of remittances by PAOs even before upload of subscriber contribution details to NPSCAN has commenced.) It is re-iterated that accountability is important since each day's delay in deduction or remittance will cause a monetary loss to the subscriber.

Note:

- i) NCDDO - 1 denotes Non-Cheque Drawing DDO attached with PAO.
- ii) NCDDO - 2 denotes Non-Cheque Drawing DDO attached with CDDO.

Procedure for Registration of CDDOs and their NCDDOs

During the Interim Period, while operationalizing the New Pension Scheme (NPS), Cheque – Drawing & Disbursing Officers (CDDOs) were required to prefer the salary bills and the government contribution bills in respect of employees covered by NPS. Pursuant to the Government of India's decision that CDDOs would function as Nodal Offices for NPS, the O/o CGA's vide its O.M. No. 1(7)/2003/TA/Part File/177 dated 23.06.2008 has rescinded the earlier order of CDDOs preferring salary bills and the government contribution bills in respect of employees covered by NPS w.e.f. 1st July 2008.

Consequent to the above the procedure to be followed by CDDOs and their NCDDOs with respect to their registration with NSDL; subscribers' contribution upload and remittance shall be as follows:

1. **The CDDOs for the purpose of the NPS, will upload the Subscriber Contribution File (SCF), remit the NPS contribution to the Trustee Bank and perform subscriber maintenance functions.**
2. **It is mandatory for the CDDOs and those DDOs preferring bills to CDDOs (NCDDO2s) to be registered with the National Securities Depository Limited (NSDL), who has been appointed as the Central Record Keeping Agency (CRA). All CDDOs and their Non-Cheque Drawing DDOs-2 (NCDDOs-2) having NPS subscribers, including those who have joined the NPS after the transfer of the accumulated balances in March 2008, would take immediate action for registering themselves through the physical registration forms.**
3. The CDDOs shall register themselves as a Nodal Office **and** a DDO in the CRA system by filling up forms - **Annexure N2** and **N3** respectively and forwarding the same to NSDL. NSDL will, accordingly, generate two separate registration numbers for CDDOs (one for registering them as a Nodal Office and another one for registering them as a DDO in the system). The forms **Annexure N2, N3 and N4¹** are downloadable from the NSDL website – www.npscra.nsdl.co.in and www.nsdl.co.in.
4. Along with the submission of its registration form, simultaneously CDDOs must take immediate step to have its NCDDO2s registered with NSDL. **NCDDOs -2 preferring bills to a CDDO and functioning under a CDDO would be required to be mapped to their respective CDDOs. Therefore, these NCDDOs -2 will submit the duly filled DDO registration form – Annexure N3 to their respective CDDOs.**
5. CDDOs shall collect the NCDDO registration forms from its NCDDOs, verify and authenticate the forms and forward it to NSDL. **CDDOs shall quote the CDDO code allotted by CGA in Column 9 of the DDO registration form Annexure N3 filled up by the NCDDO and forward them to NSDL along with Annexure N4.** As mentioned above, pending availability of CDDO Registration Number, CDDO Code may be used in **Annexure N4** form also.

¹ In these forms the term PAO may be substituted by PAO/CDDO and applied accordingly

6. The O/o Controller General of Accounts (CGA) has provided NSDL a directory of PAOs, CDDOs and NCDDOs along with the PAO – DDO mapping. CRA will use this data to identify the PAOs, CDDOs and NCDDOs-1 and NCDDOs-2.
7. In case of any inconsistency in the data provided in Annexure N2 and N3 with the directory provided by the O/o CGA, no registration will be done and the matter will be referred to the concerned Principal Accounts Office (Pr. AO).
8. Where no inconsistency is found, NSDL will register the CDDO. Once registered, NSDL shall send the hard copy as well as the soft copy of the CDDO registration numbers to the CDDOs. Further, a separate communication enclosing the User ID and the I-Pin/T-Pin will also be sent to the CDDOs to enable them to access the NPSCAN for uploading the monthly Subscriber Contribution File (SCF) on NPSCAN. ***It may be noted that upload of the monthly Subscriber Contribution File (SCF) on NPSCAN will not be possible till such time the registration of CDDOs and its NCDDOs through acceptance of physical forms are pending.***
9. While submitting registration form **Annexure N2**, CDDOs shall keep the PrAO Registration No. blank in Column 9(c) therein; similarly this form does not require forwarding by PrAO. Along with the submission of its registration form **Annexure N2** simultaneously CDDOs must take immediate step to have its NCDDOs registered with NSDL. **NCDDOs -2 preferring bills to a CDDO and functioning under a CDDO would be required to be mapped to their respective CDDOs. Therefore, these NCDDOs -2 will submit the duly filled DDO registration form – Annexure N3 to their respective CDDOs.**
10. CDDOs shall collect the NCDDO registration forms from its NCDDOs, verify and authenticate the forms and forward it to NSDL with **Annexure N4**. **CDDOs shall quote the CDDO code allotted by CGA in Column 9 of the DDO registration form filled up by the NCDDO and forward them to NSDL.**
11. The subscribers coming under the payment control of CDDOs will be registered on the basis of the legacy data provided as per the subscriber text files sent to NSDL by the PAOs. Subscribers will be mapped to the DDO on the basis of the DDO code provided in the legacy data.
12. **NSDL would allot and communicate to the PAOs the individual Permanent Retirement Account Number (PRAN) in respect of each subscriber mapped to the PAO based on the legacy data. This PRAN will replace the PPAN earlier allotted by the PAO for all purposes. PAOs should communicate to the DDOs (both CDDOs and NCDDOs)^{@@} the newly allotted individual PRAN DDO - Wise. The DDOs in turn shall intimate the subscribers under their payment control of the new PRAN allotted to the individual subscribers.**

@@ All Subscribers under a CDDO or his NCDDOs- 2 will be the responsibility of that CDDO. Accordingly, for such subscribers PAO will communicate subscriber details both to the CDDOs and to NCDDOs-2 separately.
13. NSDL will provide data separately in respect of subscribers mapped to PAOs including all NCDDOs (in the absence of mapping of NCDDOs to CDDOs) and CDDOs respectively (based on PAO-DDO code directory provided by the O/o CGA). PAOs will segregate the details regarding all the NCDDOs and their subscribers to the respective CDDOs along

with the block for CDDOs and will convey these to CDDOs for inclusion. This will help the PAOs and CDDOs in identifying the subscribers with respect to whom they are supposed to upload the Subscriber Contribution Files and remit the NPS contributions. **For example**, if there are 1000 NPS Subscribers, 100 Subscribers each being linked to 10 DDOs (of which 4 are CDDOs and 5 NCDDO1s and 1 NCDDO2) of a PAO, the details provided by NSDL will mention the 600 Subscribers (NCDDO-1/NCDDO2- wise) from 6 NCDDOs in the first block and 400 Subscribers (CDDO-wise) from 4 CDDOs in the second block. PAO will convey

1. The CDDO registration number and the PRAN for the subscribers under CDDOs to the respective CDDOs and
2. The NCDDO2 registration number and the PRAN for the 100 subscribers to the concerned CDDO.

Therefore, in effect CDDOs shall be responsible for uploading the Subscriber Contribution Files and remittance of the NPS contributions for 500 subscribers' w.e.f. 1st July, 2008.

14. **Till such time CDDOs and their NCDDOs have not started uploading Subscriber Contribution Files on NPSCAN or till further orders, if a new entrant joins the Government of India, CDDOs will approach the concerned PAO for allotment of PPAN to the new entrant. However, the responsibility of remitting the NPS contribution in respect of the new entrant to Trustee Bank will be of the CDDO.**
15. **The procedure of registration of the new entrants in NPSCAN in respect of whom the subscription details were not included in the legacy data, will be intimated by NSDL.**

Uploading of Subscribers Contribution File (SCF) and Remittance of Contribution:

(A) Before Electronic upload of Subscribers Contribution File (SCF)

16. Irrespective of whether the CDDO has received the CDDO registration number and the User ID and I-Pin/T-Pin from NSDL or not, CDDOs shall continue remitting the NPS contribution in respect of its subscribers to the Trustee Bank.
17. **Pending electronic upload on NPSCAN, CDDOs should ensure that while remitting the NPS contribution through RTGS/NEFT, they have to invariably mention the CDDO code (allotted by CGA) and the month for which remittance is being REMARKS COLUMN of the RTGS/NEFT application. Similarly, CDDO while remitting the NPS contribution through local cheques to the local branch of the Trustee Bank (Bank of India) should also invariably mention their CDDO Code and the month for which remittance is being made in their forwarding letter addressed to the Trustee Bank and also on the reverse of the Cheque.**
18. The State and District wise list of Bank of India's (Trustee Bank) Branches authorized to collect NPS contribution and list of State Bank of India's Branches having correspondent banking arrangement with Bank of India, where the Bank of India is not present is available on the Pension Fund Regulatory and Development Authority's (PFRDA) website – www.pfrda.org.in

(B). On Commencement of Electronic upload of Subscribers Contribution File (SCF)

19. Once CDDOs have received their CDDO registration number and the User ID and I-Pin/T-Pin from NSDL. ***CDDOs shall download the File Preparation Utility (FPU) and the File***

Validation Utility (FVU) for the purpose of regular upload of the subscriber contribution details on NPSCAN. These utilities and instructions on uploading and remitting are available at the NSDL website – www.npscra.nsdl.co.in and www.nsdl.co.in. CDDOs shall use the User ID and I-Pin to access the NPSCAN and upload the subscriber contribution details on a monthly basis.

20. CDDOs will **first** upload the subscriber contribution details on NPSCAN following the instructions of NSDL. **NPSCAN will generate a unique Transaction ID for the upload done. CDDO should note down this unique Transaction ID.** CDDO after uploading the subscriber contribution details will remit the NPS contribution to the Trustee Bank preferably through RTGS/NEFT.
21. It is mandatory for all CDDOs to ensure that the **unique Transaction ID** and the **CDDO Registration Number** is clearly mentioned in the remarks column of the **RTGS/NEFT Application form.** This will enable NSDL to clearly identify the CDDO and reconcile the amount remitted with the subscriber contribution details uploaded by the CDDO.
22. For those CDDOs issuing local cheque to the local branch of the Bank of India (Trustee Bank), in addition to other requirements of NSDL, they should clearly mention the **unique Transaction ID** and the **CDDO Registration Number** in their covering letter and **also on the reverse of the Cheque.**

(C). Timelines for CDDOs and NCDDOs

23. The responsibility of the correct and timely deduction of the contribution for each subscriber as mandated under the scheme will rest with the respective NCDDOs. NPS bills should be preferred so as to reach the **CDDO** by 20th of every month. Accountability is important since each day's delay in deduction or remittance will cause a monetary loss to the subscriber.
24. The responsibility for timely remittance to the Trustee Bank is that of the CDDO in respect of all the subscribers under his domain. Once the upload of subscriber contribution details to NPSCAN is enabled, the CDDO should upload the subscriber contribution details on NPSCAN and obtain the Transaction ID by the 25th of each month.

If the remittance is through RTGS/NEFT then it may be ensured that the NPS contributions (Government's and employee's) should be credited to the account of the Trustee Bank on the last working day of each month for that month by the CDDO. If the remittance is through a cheque payable to the Trustee Bank, then the same should be delivered to the local Branch of the Trustee Bank by the CDDO by the 26th of each month marked NPB for the last working day of the month. (The dates prescribed for remittances are valid in respect of remittances by the CDDOS even before upload of subscriber contribution details to NPSCAN has commenced.) It is re-iterated that accountability is important since each day's delay in deduction or remittance will cause a monetary loss to the subscriber.

Note:

- i) NCDDO - 1 denotes Non-Cheque Drawing DDO attached with PAO.
- ii) NCDDO - 2 denotes Non-Cheque Drawing DDO attached with CDDO.

ANNEXURE - II A

Format of schedule of Government servant's contribution towards Tier I and Tier II of the New Pension Scheme
(to be attached with the Pay bill)

Name of DDO/Code No.

PRAN No.	Name of the Government Servant	Designation	Basic Pay (Rs.)	D.A. (Rs.)	Contribution under Tier-I (Rs.)	Contribution under Tier-II (Rs.)	Total (Rs.)	Remarks

(Rupees _____)

Date and Signature of Drawing Officer

Designation

**Format of schedule of Government's contribution towards Tier I of
New Pension Scheme**

(to be attached with the bill for drawal of Government's contribution)

Name of DDO/Code No.

PRAN No.	Name of the Government Servant	Designation	Basic Pay	D.A.	Government's contribution	Remarks

(Rupees _____)

Date and Signature of Drawing Officer

Designation

ALPHABETICAL INDEX REGISTER

PRAN NO.	Name of government servant	Designation	Date of birth	Date of joining government service	Date of joining Dept/ Office under the payment control of PAO/CDDO	Signature of JAO/ AAO
1	2	3	4	5	6	7

