CIRCULAR

The “National Pension System” was extended to the employees of Government of Goa w.e.f. 05/08/2005 vide Notification no.12/4/2004/Fin(R&C) dated 05/08/2005.

Subsequently the Government of India vide OM no. 7/5/2012-P&PW(F)/8 dated 26/08/2016 issued by the Ministry of Personnel, Public Grievances and Pensions, Department of Pension and Pensioners Welfare, extended the benefits of ‘Retirement Gratuity and Death Gratuity’ to the Central Government employees covered under the Defined Contribution Pension System i.e. the “National Pension System” on the same terms and conditions, as applicable to employees covered by the Central Civil Service (Pension) Rules, 1972.


The instruction/ guidelines to be followed are summarized and given in the Annexure enclosed herewith for the guidance of all the Heads of Departments/ Heads of Offices/ Drawing and Disbursing Officers.

All the Heads of Departments are requested to bring the contents of this Circular to the notice of all the Drawing & Disbursing Officers as well as Heads of Offices functioning under them. Copy of this circular is available on this Directorate website www.accountsgoa.gov.in.

( P. R. Pereira)
Director of Accounts

To
All Heads of Departments
ANNEXURE
(Circular No. DA/Control/7-23[xvii]/2019-20/TR-142/96 dated 15/07/2019)

Guidelines/ Instructions to be followed by the Head of Offices

1. The NPS Contribution may be stopped three months prior to retirement on superannuation.

2. The Head of office shall forward to the Dy. Director of Accounts, NPS Section, following documents not later than three months before the date of superannuation and in cases other than retirement on superannuation, not later than three months after retirement.
   a) Form 7
   b) Form 8
   c) Form 5
   d) Calculation Sheet (in triplicate)
   e) Service Book duly completed and up-to-date
   f) Descriptive roll of employee attested by Head of Office (in duplicate)
   g) Specimen Signature of employee duly attested by Head of Office (in duplicate)
   h) Photograph of employee duly attested by Head of Office (in triplicate)
   i) Nomination Form A (in duplicate)
   j) Consent and Undertaking of employee (in duplicate)
   k) No Dues Certificate
   l) Pay Fixation Statements (to be affixed to the service book)
   m) Voucher Number and date of last NPS Contribution of employee
   n) Order for voluntary retirement/Compulsory retirement (if required)
   o) PPAN and PRAN allotted to the employee
   p) Copy of cancelled cheque of the bank account specified in Form 5

3. In case of a Death Case the Head of office shall forward to the Dy. Director of Accounts, NPS Section, following documents duly filled.
   a) Form 18
   b) Form 19
   c) Form 12 (to be filled in separately by each nominee)
   d) Calculation Sheet (in triplicate)
   e) Service Book duly completed and up-to-date
   f) Descriptive roll of the nominee/nominees duly attested by Head of Office (in duplicate)
   g) Specimen Signature of nominee/nominees duly attested by Head of Office (in duplicate)

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h) Photograph of nominee/nominees duly attested by Head of Office (in triplicate)

i) Consent & Undertaking of nominee/nominees duly attested by Head of Office (in duplicate)

j) No Dues Certificate

k) Pay Fixation Statements (to be affixed to the service book)

l) Death certificate in original

m) PPAN and PRAN allotted to the employee.

n) Voucher No. & Date of last NPS contribution of employee.

o) Copy of cancelled cheque of the bank account specified in Form 12

4. If no nomination details are available with the office or if nomination made does not subsist, the Death cum Retirement Gratuity (DCRG) shall be paid in the manner as indicated in Rule 51 of CCS (Pension) Rules 1972. The Head of Office shall issue a sanction order to that effect indicating the name of the nominee/nominees and amount payable to each nominee.

5. The Amount of DCRG payable shall not exceed Rs.10 lakhs in case of employees retiring/who have expired on or before 31/12/2015.

6. The Amount of DCRG payable shall not exceed Rs.20 lakhs in case of employees retiring/who have expired on or after 01/01/2016.

7. The amount of Gratuity will be sanctioned through Public Sector Banks. The list of Public Sector banks for the purpose of payment is given below:
   ➢ State Bank of India
   ➢ Bank of India
   ➢ Bank of Baroda
   ➢ Central Bank of India
   ➢ Canara Bank
   ➢ Syndicate Bank
   ➢ Union Bank of India
   ➢ Indian Overseas Bank
   ➢ Corporation Bank

8. The retiring Government employee in Form 5 or the nominee in Form 12, as the case may be, may provide details of the bank account in any one of the above 9 Public Sector Banks, in which he/she desires to receive the payment.

9. On receipt of the above stated forms/documents in the NPS Section, Directorate of Accounts, the officers shall scrutinize and apply the requisite checks.

10. The Directorate of Accounts will then authorize the payment of Gratuity if all the Forms/documents are in order.

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11. If any deductions are proposed to be made from the Gratuity, then the same will be done by the NPS Section. NPS Section will propose a transfer entry giving the details of deductions viz name of the employee, amount, PPAN no., Head of Account to which the amount is to be credited, etc.

12. The NPS Section will then issue a Special Seal Authority letter to the Link branch of the bank as specified in Form 5/ Form 12 for the net amount of Gratuity.

13. A copy of authority letter will be forwarded to the paying branch of the bank, the concerned Department and the employee/ nominee along with the calculation sheet.

14. A copy of photograph of the employee/ nominee will be affixed to the authority letter. A copy of descriptive roll, Consent and undertaking, specimen signature, nomination form and a copy of cancelled cheque will be forwarded to the concerned link branch along with the authority letter.

15. In case of misplacement of the authority letter by the bank, the bank shall submit non-payment certificate for issue of duplicate authority letter by this Directorate.

16. In case of more than one nominee, a separate authority letter will be issued for each nominee.

17. The payment of DCRG shall be booked under the following head of account until further orders:

a) For Government Employees
   2071- Pension and Other Retirement Benefits
       01- Civil
       104- Gratuities
       01- Gratuities
       04- Pensionary charges

b) For Aided Institutions Employees
   2071- Pension and Other Retirement Benefits
       01- Civil
       109- Pension to employees of State Aided Educational Institutions
       03- Gratuities
       04- Pensionary Charges

(P. R. Pereira)
Director of Accounts