

GUIDELINES TO THE CsCA FOR PERFORMING FUNCTIONS AS PENSION DISBURSING AUTHORITY(PDA)

1. APPLICABILITY:-

These guidelines shall be applicable to the existing combined service optee pensioners of MTNL covered by OM No. 42-4/2012-Pen (T) dated 28-04-2014. The Pr. CCA Delhi and Mumbai will act as Pension Disbursing Authority (PDA).

2. PROCEDURE:-

2.1 In respect of covered categories of MTNL pensioners, the designated Accounts Officer {referred to as AO(Pension) in this scheme} in the O/o the Pr. CCA Delhi & Mumbai will be authorised to issue Pension Payment Orders (PPOs).

2.2 The Pr. CCA Delhi & Mumbai will designate one of their Accounts Officers as Pension Disbursing Authority (PDA) different from AO(Pension) {referred to as AO(PDA) in this scheme} for the purposes of disbursement of pension & pensionary benefits to the combined service optee retirees of MTNL.

2.3 AO (PDA) will be held responsible for the adjustments of the accounts of his/her predecessor and should consequently be careful to ascertain that the accounts upto the time of his/her taking over charge have been settled or if this has not been done, to possess himself/herself of the information and means necessary to their adjustment.

Instructions for the AO (Pension):

2.4 On receipt of the pension papers referred to in Rule 61 of the CCS(Pension) Rules 1972, the AO (Pension) O/o Pr. CCA Delhi/ Mumbai, shall apply the requisite checks, finalise the pension cases mapping with IDA scales of BSNL allocating Government and MTNL share separately and record the Accounts Encasement Report in part 2 of Form 7. On receipt of the compliance on Accounts Encasement Report recorded by the AO (Pension), issue the PPO duly embossing the special seal, not later than one month in advance on the date of retirement of the such employees.

2.5 An impression of the special seal alongwith the specimen signature of the A O(Pension) for issue of PPO, will be forwarded to the AO(PDA). The provisions of this para will be equally applicable in cases of revision of pension also.

2.6 The AO (Pension) will handover/deliver the pensioner's half of the PPO to the pensioner concerned as per rules.

Note:- The pensioner would no longer be required to visit the Pension Disbursing Authority to activate the first payment of pension in accordance with OM no.CPAO/Tech/Simplification/2014-15/52 dated 28.05.2014.

2.7 The disburser's half of the PPO will be transferred by him to the AO (PDA) alongwith undertaking (**Annexure I**) of recovery of excess payment & mandate form in the prescribed format (**Annexure II**) containing his Bank account number etc.

2.8 The copy of the forwarding letter of PPO issued may invariably be endorsed to the pensioner concerned, MTNL and the AO (PDA).

2.9 The AO (Pension) will enter the particulars of the PPOs issued in the register as per the format prescribed under the rules.

2.10 The AO (Pension) will assess the MTNL liability of Pension Contribution payable in each case and the same will be intimated to the AO (PDA) for recovery/adjustment from MTNL.

2.11 The AO (pension) in the O/o the Pr. CCA Delhi and Mumbai will issue the sanctions for payment of DCRG and Commutation of pension to effect payment as per Rules, allocating the Government and MTNL share distinctly with copy to the pensioner concerned, MTNL and to the AO (PDA). The AO (Pension) and AO (PDA) both will maintain separate records for the same.

2.12 The AO (pension) will enter the particulars of each sanction issued for payment of DCRG & Commutation of pension in the separate registers.

Instructions for the AO (PDA):

2.13 The AO (PDA) on receipt of the disburser's half of the PPO shall observe all the formalities to verify the genuineness of the PPOs etc. The following checks should invariably be observed before making payment for the first time on new / transferred PPOs-

(i) PPO has been signed by the authorised AO (Pension) and his signature is tallying with the specimen signature on record.

(ii) PPO is supported with Descriptive Roll/ Identification documents/ joint photographs.

(iii) PPO bears the embossing seal which is the same as per the specimen on records.

(iv) PPO bears all the requisite information on it.

(v) In case of any deficiency and doubt, the PPO should not be acted upon but the matter should be referred to the AO (Pension) for rectification/compliance.

(vi) Any other checks which are deemed justified by the AO (PDA) for ensuring correct and timely payment of pension & pensionery benefits.

2.14 The AO (PDA) will enter the particulars of PPOs in the Register of PPOs received (**Annexure III**) distinctly showing the allocation of Government and MTNL share separately.

2.15 The AO (PDA) will assess the monthly liability of MTNL share on the basis of each sanction and take necessary action to realize the amount timely including pension contribution recoverable from MTNL.

2.16 The AO (PDA) will prepare monthly schedules in respect of pension, DCRG & Commutation of pension paid during the month, in the first week of the following month on the basis of the records, prepare claim receivable from MTNL as per instruction contained in OM No.26-10/TA-I/2014/ dated 26.05.2014 and will take action to adjust the amount or prefer claim for recovery of MTNL liability timely.

2.17 A consolidated bill for pension payment in respect of existing pensioners and new PPOs received in the month will be prepared by the AO (PDA) on monthly basis for effecting payment.

2.18 The AO (PDA) will forward the consolidated bill to the AO (CASH) for effecting payment on the last working day of the month except for the month of March in which pension shall be paid on or after the first working day of April.

Before submitting the bill to the AO(Cash) for effecting payment a copy of the bill (hard copy) will be retained with the Accounts Officer (PDA) as office record duly signed by Assistant Account Officer, Accounts Officer (PDA) and Dy. CCA incharge of the PDA in token of having checked the correctness of the amount of each payment .

2.19 After effecting payment, the AO (Cash) will send to the AO (PDA), the monthly schedules in r/o all Pension, DCRG & Commutation of pension paid during the month alongwith scrolls downloaded from GePG for reconciliation of payments. To ensure that the correct payment of pension is made to the pensioner, the AO (PDA) will carry out reconciliation manually as well as through exception report generated from computer. The total amount paid during the month as per scrolls, will be reconciled with reference to the previous month's paid amount.

2.20 Necessary notes for payment will be recorded in the disburser's half of each PPO and other relevant records.

2.21 The AO (PDA) would be responsible for deduction of Income-Tax at source from the pension payment in accordance with the relevant provisions of Income Tax Act 1961 as modified from time to time and rules and orders issued there under. Where such deductions are made, the AO (PDA) will issue in the month of April every year the Form -16 to the pensioners for the amount deducted.

2.22 The AO (PDA) will maintain a detailed record of pension payments made by him from time to time in form of individual ledger in the formate attached (**Annexure IV**) and provide a copy of annual ledger to the pensioner by June every year.

2.23 Whenever there is change in basic rate of pension conveyed by the Accounts Officer (Pension), the AO (PDA) shall call back pensioner's half of the PPO and record thereon the changes indicating inter-alia the dates from which the changes are made effective.

2.24 The AO (PDA) will file quarterly Income Tax return in form 24-Q timely generating the same from the system and 4th quarterly statement with Annexure-I by the due date.

2.25 In case of any revision in pension due to revision of pay or otherwise, the same procedure will be adopted as for payment of regular pension and pensionary benefits.

3. Mode of payment:

3.1 The payments of pension, family pension, DCRG & commutation of pension will be made through e- payment of GePG in accordance with the instructions contained on the PPOs & sanctions and as per the provisions contained OM NO. 26-10/TA-I/2014/MTNL-Misc.issues/ dated 25.09.2014.

4. Payment of arrears:

The arrears of pension, if any, may be paid as per the existing provisions in the rules.

5. Payment of Dearness Relief:

The dearness relief may be paid to all the pensioners/ family pensioners at such rates and subject to such conditions as the Central Government will specify from time to time.

6. SPECIFIC FUNCTIONS OF PENSION DISBURSING AUTHORITY:

6.1 Once in a year in the month of November, the pensioner will be required to appear in person before the A O (PDA). The AO (PDA) will be personally responsible for proper identification and payment to the correct pensioner. Those pensioners who are unable to attend office in person due to illness, disability etc. may send their life certificates in the prescribed proforma issued by the authority prescribed in the Rules (**Annexure-V**).

6.2 On appearance of the pensioner in person or receipt of life certificate in PDA section, the same will be verified with reference to photographs/specimen signatures on record and the fact then be noted in register maintained for the purpose & in the system for allowing the payment for the month of November onwards. The life certificates received will be kept in a guard file after making the necessary entries in the system.

Note:-As per correction slip -22 circulated vide MoF, Department Of Expenditure, New Delhi OM No.CPAO/Tech./Amdt.Sch.Book/2014-15/720 dated 14-11-2014, a life certificate issued online by a Government Agency as a result of Adhar Biometric Authentication will also be accepted as a valid certificate. This document may be assessed through a Website (to be notified) by the Pension Disbursing Authority without insisting either on personal appearance of the pensioner or Life Certificate by the competent authority.

6.3 The pensioners/family pensioners would be required to furnish a non-employment or an employment/re-employment certificate in a department/office, company, corporation, autonomous body or registered society of the Central or State Government or Union Territory or a Local Fund once in a year in the month of November in the form prescribed (**Annexure-VI**). In case of a pensioner (including family pensioner) is re-employed in a Department/office, Company, Corporation, Autonomous body or a registered society of Central/State Government or Union Territory or a local fund, the same should be intimated by the Paying Branch to the Accounts Officer(Pension) who in turn will take the advice of CCA before crediting pension to the Pensioner's Account.

6.4 Retired Group A officers are required to furnish a declaration in May and November each year in the forms prescribed at **Annexure-VII** about acceptance /non-acceptance of Commercial employment within one year from the date of their retirement and also about acceptance/non-acceptance of the employment under any Government outside India/International organization of which Government of India is not a Member. If commercial employment has been accepted within one year from the date of retirement without obtaining Government's approval or any of the conditions attached thereto by the Government while according approval has been violated at any time within one year from the date of retirement, or if employment under any Government outside India or under an International organization of which Government of India is not a member has been accepted, the Accounts Officer (PDA) will take necessary action as per Rules before making further pension payments.

6.5 In case of family pension, if the receipt is unmarried daughter or widower, certificate of non-marriage/remarriage is to be furnished by the receipt once in six months i.e. May & November. The format of this specific certificate is attached as **Annexure-VIII**.

7. CHECKS:-

7.1 The Jt. CCA in the O/o Pr. CCA Delhi and Mumbai will exercise quarterly checks of the monthly amount paid on account of MTNL pension with reference to the number of pensioners and amount paid in the previous quarter and satisfy himself that there is no considerable variation between the amounts paid in the previous quarter and in the current quarter. In case any vast variations have been noticed, he may ask the Accounts Officer (PDA) to explain the variations properly.

7.2 The CCA in the O/o Pr. CCA Delhi and Mumbai will also exercise half yearly checks of the monthly amount paid on account of MTNL pension with reference to the number of pensioners and amount paid in the previous half yearly period and satisfy himself that there is no considerable variations in two half yearly periods.

7.3 The AO (PDA) in the O/o Pr. CCA Delhi and Mumbai will submit a monthly statement to the Director(Accounts-I) in the prescribed proforma (**Annexure-IX**) by 10th of the following month stating the number of pensioners and the amount paid in the previous month and in the current month so that a tentative check may be made at DoT HQ level.

7.4 All possible steps may be taken by the CsCA to prevent against any fraudulent/excess payments on this account.

8. AUDIT:

After generating the e- payment scrolls in respect of each payment of pension and pensionary benefits, the Dy. CCA incharge of PDA section will verify all the payments amounting to Rs.10 Lakh and more and 10% of remaining payments while AO (PDA) will verify correctness of all (100%) the payments of DCRG, Commutation of pension & Pension with reference to the bill forwarded to AO(cash) and amount in scrolls received from him.

9. BUDGET:

To ensure the payment of MTNL pension & pensionary benefits within the budget allotment, the AO (PDA) will maintain a budget register for monitoring the disbursement of all DCRG, Commutation of pension, pension & family pension payments in respect of MTNL combined service optees with reference to the allotment made under each Heads of Account.

10. SETTLEMENT OF PENSIONERS' GRIEVANCES:

The Pension Section of O/o the Pr. CCA Delhi / Mumbai promptly in co-ordination with PDA Section will handle all the grievances of the MTNL pensioners arising out of the disbursement of pension and pensionary benefits.

11. AMENDMENTS TO THE PROCEDURE:

Any amendments to the procedure laid down above shall be carried out by Dy. Director General (Accounts), DoT (HQ).

ANNEXURE-V

A pensioner who produces a life certificate signed by any person specified here under is exempted from personal appearance :

- (i) a person exercising the powers of a Magistrate under the Criminal Procedure Code;
- (ii) a Registrar or Sub-Registrar appointed under the Indian Registration Act;
- (iii) a Group A or B Government servant;
- (iv) a police officer not below the rank of sub-Inspector-in-charge of a police station;
- (v) a Postmaster, a departmental Sub-Postmaster or an Inspector of Post Offices;
- (vi) a Class I Officer of the Reserve Bank of India, an officer (including Grade II officer of the State Bank of India or of its subsidiary;
- (vii) a pensioned officer who, before retirement, exercised the powers of a Magistrate;
- (viii) a Justice of Peace;
- (ix) a Block Development Officer, Munsif, Tehsildar or Naib Tehsildar;
- (x) a head of a Village Panchayat, Gram Panchayat or an Executive Committee of a Village. (to be verified)"

ANNEXURE-IV

LEDGER FOR PENSION PAID TO AN INDIVIDUAL PENSIONER

1. Name of the Pensioner :
2. PPO Number :
3. Period of payment :
4. Details :

S.No.	Month	Date of payment	Amount paid	Remarks
	TOTAL			

Accounts Officer(PDA)
O/o the Pr. CCA Delhi/ Mumbai

Form of certificate of Non-employment/Re-employment

I..... declare that I am not serving in any capacity rather in a Government Department/Office/Company Corporation/Autonomous Body or Society of the Central/State/UT/Local body.

OR

I..... declare that I have been employed/Re-employed in the office ofwith effect from.....which is party/factories/financed by the Central/State/UT/Local body.

Signature of Pensioner

Declaration of Non Marriage/Non Remarriage

I.....hareby declare that I am not married/Re-married.

OR

I.....have got married / Re-married
on.....with.....(Name of Spouse and address).

I certify to the best of my knowledge and belief that the above declaration is correct.

Place:

Date:

Pensioner/Family Pensioner's Signature