Government of India Ministry of Railways (Railway Board)

RBA No. 18 /2010

No.2008/AC-II/21/19

New Delhi, dated 13 .07.2010

GMs/CPOs/FA&CAOs, All Indian Railways/PUs.

Sub: Additional Relief on death/disability of Government servants covered by the Defined Contribution Pension System (NPS).

Please refer to Board's letters of even number dated 29.05.2009 and 04.06.2010 on the above subject in terms of which, interalia, a mechanism was required to be put in place for ensuring that the provisional PPOs issued in case of NPS beneficiaries have a distinct identification and the expenditure in such cases is accounted for in the stipulated account heads. It was also suggested to frame a joint procedure for the smooth disposal of settlement cases of NPS beneficiaries.

2. Instructions have since been issued by the Ministry of Finance vide their O.M. No. 1(7)DCPS(NPS)/2009/TA/221 dated 02.07.2009 laying down the procedural guidelines for making the provisional payments to the eligible government servants/families in the matter. A copy of these instructions dated 02.07.2009 is enclosed which shall apply mutatis mutandis on the Railways.

DA: One.

(S.N.Mathur) Director Finance/CCA Railway Board

No. 1(7)/DCPS(NPS)/2009/TA/221 Office of the Controller General of Accounts Department of Expenditure Ministry of Finance 7th Floor, Lok Nayak Bhavan, Khan Market, New Delhi – 110 003

Dated: 02.07.2009

OFFICE MEMORANDUM

Sub: Additional Relief on death/disability of Government servants covered by the Defined Contribution Pension System (NPS).

Reference is invited to Dept. of Pension and Pensioners Welfare's O.M. No.38/41/06/P&PW(A) dated 5-5-2009 regarding additional relief on death/disability of government servants covered by the Defined Contribution Pension System (NPS).

- 2. As per the above O.M. the following benefits have been extended to Central Civil Government Servants covered by the New Pension Scheme, on provisional basis:
- (A) Retirement from Government service on invalidation not attributable to Government duty:
 - (a) Invalid Pension calculated in terms of Rule 38 and Rule 49 of the Central Civil Services (Pension) Rules, 1972
 - (b) Retirement Gratuity calculated in terms of Rule 50 of the Central Civil Services (Pension) Rules, 1972
- (B) Death in service not attributable to Government duty:
- (a) Family Pension (including enhanced family pension) computed in terms of Rule 54 of the Central Civil Services (Pension) Rules, 1972
- (b) Death Gratuity computed in terms of Rule 50 of the Central Civil Services (Pension) Rules, 1972
- (C) Discharge from Government service due to disease/injury attributable to Government duty:
 - (a) Disability Pension computed in terms of the Central Civil Services (Extraordinary Pension) Rules.

(b) Retirement gratuity computed in terms of the Central Civil Services (Extraordinary Pension) Rules read with Rule 50 of the Central Civil Services (Pension) Rules, 1972.

(D) Death in service attributable to Government duty:

- (a) Extraordinary Family Pension computed in terms of Central Civil Service (Extraordinary Pension) Rules and Scheme for Liberalised Pension Awards.
- (b) Death Gratuity computed in terms of Rule 50 of the Central Civil Services (Pension) Rules, 1972.

The employee / his family will also be paid Dearness pension/ Dearness relief admissible from time to time in addition to the above benefits, on provisional basis.

- 3. The procedure for making the above provisional payments to the eligible government servants/ families has been under consideration of this office. With a view to expediting these payments it has been decided that the work relating to release of pensions in respect of such Central Civil pensioners should be centralized and entrusted to the Central Pension Accounting Office. In this regard the following guidelines are issued for compliance by Drawing & Disbursing Officers (DDOs), Heads of Offices(HOO), Pay & Accounts Offices (PAOs), Central Pension Accounting Office (CPAO) and the banks where pensioners / family pensioners are / will be holding pension accounts.:-
- i. The Head of Office (HOO) will prepare the pension papers as per the provisions of the relevant rules and will submit the same along with all the relevant documents and requisite number of photographs, the particulars of the bank Account of the pensioner (viz. Name of Bank, Name of Branch, full postal address of Branch with PIN, 7 digit BSR Code, IFSC Code etc.) to the Pay and Accounts Office concerned. The HOO will be responsible for the correctness of the bank details of the beneficiary. The Permanent Retirement Account Number (PRAN) of the concerned Government Servant allotted by National Securities Depository Limited will also be indicated.
- ii. The HOO will also obtain and forward, along with the pension papers, a copy of the Undertaking from the pensioner / family pensioner to the effect that he has understood the provisions of Paras 6, 7 and 8 of Dept. of Pension & Pensioners' Welfare OM No. 38/41/06/P&PW (A) dated 5-5-2009 and that any payment found to be in excess of his / her entitlement will be refunded to Government / adjusted out of his/ her final entitlements-(vide Annexure 1 to this O.M.)
- iii. Pay and Accounts Office, after scrutinizing the pension papers will finalise the pensionary entitlements as admissible under the above said OM

- /relevant rules/orders and issue authorities for pension/family pension/gratuity.
- iv. Pay and Accounts Office will record the entitlements admitted, in the Service Book of the Government Servant under the signature of the Pay and Accounts Officer.
- v. Necessary entries with regard to the issue of authorities will be made in the Registers maintained by Pay and Accounts Officer. While the payment of gratuity will be made by Pay and Accounts Officer, on the basis of authority issued by him, pension/family pension will be paid only to the bank account of pensioners, by CPAO.
 - vi. Pensioners in their interest may be encouraged to open their accounts with bank branches having Real Time Gross Settlement (RTGS)/ National Electronic Funds Transfer System (NEFT) facility, failing which, Core Banking Solutions (CBS) facility.
- vii. Pensioners may open joint Account with spouse only (to whom family pension is payable in the event of death of pensioner). The conditions stipulated in para 4 and elsewhere in the scheme for "Payment of Pensions to Central Government Civil Pensioners through Authorised Banks" would apply.
 - viii. The Pay and Accounts Officer will allot an alphanumeric Serial Number (Provisional Pension Payment Order) to each pensioner in the following manner. It will be prefixed with 'N' and the first 5 digits will represent the PAO code (after deleting the first digit 0 from the PAO code) followed by 2 digits to denote the year, 3 digits representing serial number. The last digit which is a check number will be allotted by the system in CPAO.
 - ix. Pay and Accounts Officer will issue special seal authority for pension/family pension (vide Annexure 2) to CPAO under intimation to the retired Government Servant/family of deceased Govt. Servant.
- x. PAO will issue a pension payment order in triplicate in the format prescribed by CPAO (Vide Annexure 3) (disburser's i.e. CPAO's, Pensioners and Pension Account Holding Branch's portions) and send it along with authority as prescribed by CPAO. Pay and Accounts Officer will have to issue e-special seal authority /e-PPO on receipt of orders to this effect from CPAO.
 - xi. CPAO will forward Pensioner's and Pension Account Holding Bank Branch's copies to the Bank Branch where the Account of the Pensioner is maintained. The Bank's copy of PPPO should be used only for identification purpose and not for payment.
- CPAO will maintain an Index Register and maintain a separate data base in respect of all pensioners/family pensioners to whom provisional payments

are made as per the Department of Pension and Pensioners Welfare's O.M. dated 5-5-2009. The PPO issued will be scanned and archived in CPAO with photographs and signature of the pensioners.

- xiii. The Banks are required to complete identification formalities of the pensioner as required under para 12 of the scheme for "Payment of Pensions to Central Government Civil Pensioners through Authorised Banks" and intimate CPAO electronically to enable commencement of credit of pension to the pensioner's account. After identification of the Pensioner, his copy may be invariably handed over by the concerned branch.
- xiv. The Pension Account holding Bank will have to obtain an undertaking that excess payment, if any, credited to his / her account, due to for refund of excess amount credited to his/her account due to delay in receipt of any material information or due to any bonafide error, can be recovered by the bank (as prescribed in Annexure XI to CPAO's Scheme for "Payment of Pensions to Central Government Civil Pensioners through Authorised Banks").
- XV. On the basis of authority issued by the PAOs, CPAO will prepare a bill for drawing pension/family pension /additional quantum plus Dearness Relief thereon and issue advice to its accredited bank for electronic transfer for crediting the account of pensioners/family pensioners held in various banks, by debit to CPAO's (pension) Account. All amendments on account of revision will be issued by the PAOs and the revision authority (as per the format prescribed) will be sent to CPAO.
- xvi. It will be the responsibility of CPAO to deduct Income Tax at source from payment of pension / family pension as applicable. Income Tax statement for the same will also be issued by them annually. For this relief under Income Tax by the pensioner will be sent by paying branch uploaded to CPAOs website after getting the same from the pensioner.
- xvii. CPAO will issue advice to bank well in time so that the accounts are credited to the banks accounts of pensioners/family pensioners on due dates.
- xviii. The accredited bank of CPAO will issue electronic credit to the bank account of the pensioner / family pensioner based on the advice.
- xix. The Pension Account holding bank will be responsible for obtaining periodical certificates such as Life Certificate, Re-employment Certificate

etc. (as prescribed in CPAO's Scheme for "Payment of Pensions to Central Government Civil Pensioners through Authorised Banks") and intimated electronically to CPAO on due dates. (Life certificate should be obtained on 1st May each year and intimation uploaded on CPAO's website.) Drawing of pensions/family pensions will be subject to the receipt of Life Certificate by CPAO.

- Any change in the bank of the pensioner may be authorised with the Bank's portion by CPAO through the Pension Account Holding Bank. Fresh identification of pensioner by new branch will be entailed. The account if closed by the Pensioner will be intimated electronically by the bank to CPAO immediately.
 - xxi. CPAO will be responsible for working out of arrears of Dearness Relief as and when they are sanctioned by Government and arrange to get it credited to the bank accounts of the pensioners/family pensioners.
 - xxii. The accredited bank of CPAO will be asked to prepare separate scrolls for these provisional pension payments and confirmations of credit to pensioner's account for submission to CPAO.
- xxiii. CPAO will issue pension slip, annual statements of income tax deducted and Due and Drawn statement in respect of any arrear payment to the pensioner / family pensioner through pension paying branch annually. A facility on CPAO's website for online viewing by pensioners on the web will be enabled through passwords.
- xxiv. The normal procedure for reporting, reconciliation of government transactions will be followed by bank and CPAO (like non-pension transactions).
- xxv. It has been decided to open separate head of account to book these payments in accounts. Those heads will be intimated separately.
- At this stage, the position is not clear as to what benefits will be finally admissible to the Government Servants covered under Defined Contribution Pension Scheme. Therefore, the mode of payments is also not clear. However, the CPAO will maintain the data base on the benefits paid to each pensioner/family pensioner as per this Office Memorandum.
- xxvii. However the responsibility for all recoveries mentioned in the OM dated 5-5-2009 shall be that of the concerned ministry/PFRDA and NPS disbursing authority. They shall work out of the final payments/recoveries as and when orders to this effect are issued by government.
- xxviii. In case of death of pensioner, the same may be intimated to the pension account holding branch of the bank by the family members of the deceased immediately and bank will inform the same to CPAO electronically. The

amount lying in the bank account of the pensioner till the date of death is to be paid to the nominee (as per Nomination Rules 1983). If nomination is not available with the bank, the amount will be paid to legal heirs of the deceased and /or excess amount refunded as per debit advice issued by CPAO.

- xxix. Discontinuation/Reduction of the Provisional Pension in respect of any pensioner should be conveyed to CPAO at least one month before the next payment date by the concerned Ministry's PAO.
- xxx. Invariably any correspondence between nodes of GOI should be endorsed to the pensioner.

Sd/-

(BHARATI DAS)

Joint Controller General of Accounts

To

- All Ministries/ Departments of Government of India
- All Pr. CCAs/CCAs/CAs
- 3. Office of Comptroller and Audit General of India
- Director, Department of Pension and Pensioners Welfare w.r.t. O.M. No.38/41/06/P&PW(A) dated 5-5-2009.
- Reserve Bank of India, Central Office Building, Shahid Bhagat Singh Marg Mumbai – 400 001.
- Controller of Accounts, NCT of Delhi, Delhi.
- Director of Accounts, Cabinet Sectt., East Block-IV, R.K. Puram, New Delhi.
- Director, Accounts, Department of Telecommunication, Sanchar Bhavan, New Delhi.
- AG(A&E), Punjab (U.T.), Chandigarh.
- 10. AG(Gujrat), Dadra & Nagar Haveli.
- Secretary(Pay & Accounts), UT of Administration of Lakshadweep, Kavaratti.
- Director of Accounts, UT Administration of Daman & Diu, Moti Daman – 396220.
- Director of Accounts & Budget, Andaman & Nicobar Islands Administration, Port Blair – 744 101.
- PAO, Lok Sabha/Rajya Sabha/President's Secretariat/Election Commission.
- PAO, Govt. Link Cell, Office of CGA, 1st Floor, New Sectt. Building, Opp. VCA Grounds, Civil Lines, Nagpur.
- PAO, Office of CGA
- ACGA, ITD Section, Office of CGA with the request to upload this OM on Controller General of Accounts' website.

ANNEXURE - 1

Specimen Letter of Undertaking to be given by pensioner

То			
The			
Ministry of	Dept. of		
Sîr.			
Pensioners' Welfare O.M undersigned, agree and und	1. NO. 38/41/06/ lertake to refund or a	ras 6, 7 and 8 of the Dept. of F P&PW(A) dated 5-5-2009 are adjust the provisional payments sents as sanctioned by the Govern	nd I, the sanctioned
future date.			
		Yours	faithfully,
	(2	Signature Name	
Witness			
(1) Signature		(2) Signature	
Name		Name	
Address		Address	

ANNEXURE - 2

Registered A/D (if sent by post)

Format for the Forwarding Letter for PPPO

Office of the Pay and Accounts Officer
Department of
Ministry of

To

The Pay and Accounts Officer, Central Pension Accounting Office, Ministry of Finance, Trikoot-II, Bhikaji Cama Place, R.K.Puram, New Delhi-110066.

Sir,

A provisional pension payment order (in triplicate) numbered dated in favour of Shri/Ms. is forwarded herewith for arranging payment.

The Provisional Pension Payment Order(PPPO) is issued in pursuance of Dept. of Pension and Pensioners Welfare's O.M. No.38/14/06/P&PW(A) dated 5-5-2009 regarding additional relief on death/disability of government servants covered by the Defined Contribution Pension System (NPS), subject to the conditions specified in the PPPO as well as in the CCS (Pension) Rules and Central Treasury Rules.

Yours faithfully,

PAY & ACCOUNTS OFFICER

Enclosures:

- PPPO in triplicate (CPAO's, Pensioner's & Pension Account Holding Branch's portion).
- 2. Specimen Signature Slip.
- 3. Height and mark of identification slip
- Option of the pensioner / indicating name and full postal address with pin code and BSR Code of the Bank.
- 5. Arrear statement of pension payable (wherever applicable).

Format for the PPPO-CPAO's portion / Pensioner's Portion

(Rubber stamp of the Office issuing the Pension Payment order)

Provisional Pension Payment Order

Issued under Dept. of Pension and Pensioners Welfare's O.M. No.38/14/06/P&PW(A) dated 5-5-2009 regarding additional relief on death/disability of government servants covered by the Defined Contribution Pension System (NPS)

(Disburser's -CPAO's portion / Pensioner's Portion /)

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Signature Designation

(Special Seal of the Pension Payment issuing Authority)

Part I: - Particulars of service of the pensioner / deceased Government servant* (*strike out whichever is not admissible)

1.	Name of the Government Servant
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- 2. Post / Grade / Rank last held
- Name of the Ministry / Deptt. / Office from which he/she retired under the Govt. of India.
- 4. PRAN
- 5. Scale of pay / Pay Band & Grade Pay at the time of retirement
- Pay last drawn

101.

- Date of Birth
- Date of entry into Government Service.
- Date of ending service / death.
- Net length of qualifying service.
 Years.......Month......Days......

11. EMOLUMENTS DRAWN DURING 10 MONTH PERIOD AND THOSE RECKONED FOR CALCULATION OF AVERAGE EMOLUMENTS

From	То	Emolum	ents drawn		Emolum Average	ents reckone emoluments	ed for	Remarks
		Pay & Grade Pay	Other items with details viz. Personal Pay, Spl.	Total	Pay & Grade Pay	Other items reckoned with details	Total	innered to
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12.	Average	Emoluments	for	pension	Rs
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- 13. Emoluments for family pension. Rs.....
- 14. Emoluments for Retirement Gratuity / Death Gratuity. Rs.....
- Amount of Retirement Gratuity / Death Gratuity allowed Rs.....

 (to be paid by PAO concerned)
- 16. Date of payment DCRG.....
- 17. Amount of Medical Allowance.....
- 18. Amount of Constant Attendant allowance.....

(No Dearness Relief is payable on S.No. 17 & 18)

PART-II (Applicable on Retirement on invalidation)

	or the state of the annual part of Managarantas on Earth of the for the control
Sect	tion 1 – Particulars of Pensioner
1.	Joint photograph with the spouse. (duly attested by HOO)
2.	Name of the retiring Government Servant
3.	Full Postal Address (with Pin Code)
4.	Personal marks of identification
5.	Signatures or the left hand Thumb impression of the pensioner (To be obtained at the time of first payment of pension)

Section 2 - Details of provisional pension.

_		Original	Revised pension (1)	Revised pension (2)
1	Amount of monthly pension	e lie		12.5
2	Class of Pension			
3	Rules / Orders under which sanctioned		EQ TAT	\$100,3888
4	Date of commencement of pension	11		
5	Whether the pensioner is in receipt of any other pension. If so, its particulars and source from which being drawn.			

Section 3 – Details of family pension payable on the death of the pensioner

Rules / order under which family pension is admissible.

 Details of family members eligible for family pension in the event of the death of pensioner.

SI. No.	Name	Marital status in case of children @	Relationship with the Govt. servant	TO A COLUMN TO THE PARTY OF THE	Present Address	Whether child is physically handicapped / mentally retarded.
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				250 - 101 <u>5</u> 16	dolaivesof-)	r litatec - c m

Note:- Above particulars may be given in the order of eligibility of the family members.

@ Whether married / unmarried / widow /widower / divorcee

3. Amount of provisional family pension. (Payable in the event of death of the pensioner)

	Amount Rs.	From	Tomo value
At Enhanced Rate		The day following the date of death of the pensioner	nm2 do desc
At Normal Rate		(1) etc. (ass) is	the one to be a

PART III (Applicable on death while in service)

Section 1 - Particulars of family pensioner

Photograph of the Family Pensioner				-	BOHET MUTOTERS		
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III TOTAL	At 0 1/4	11 15 14	1000	-1-25			
	No.	No other	11 2 20 11	1000			

- 2. Name of the recipient of family pensioner
- 3. Date of birth of family pensioner
- Relationship with the deceased Govt. Servant
- Full Postal Address (with pin code.)
- 6. Personal marks of identification
- 7. Signature or the left hand Thumb impression of the family pensioner (To be obtained at the time of first payment of family pension)
 - 8. Whether the family pensioner is in receipt of any other pension. If so, its particulars and source from which being drawn.

Section 2

1. Rules / Orders under which provisional Family pension is sanctioned

2. Amount of provisional family pension.

	Amount Rs	From	То
(i) At Enhanced Rate			
(ii) At Normal Rate			

PART – IV (Post sanction revision of pension / Family Pension / Dearness Relief)

Amount of Provisional Pension at the time of Retirement Rs.

Amount of Dearness Relief at the time of retirement

Letter No. & Date	Date of effect	Amount of Revised Pension Rs.	Reasons for Revision	Amount of Revised Dearness Relief Rs.	Total Monthly Pension Plus Dearness Relief payable Rs.	Remarks	Initials of designated officer
				meany.	nal to morphor s	eff "Surred"	1
	90			-03	aregijumente c	ent a rell	
			12			# = 110 # = 120	

PART V

Record of transfer of PPPO from one Pension Account Holding Branch (PAHB) to another, if any.

SI.No.	Full particulars of Bank Branch at which pension account is held before transfer	which pension	Full particulars of PAHB to which Pension account is transferred	h authorised officer		
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PART VI

Periodical identification of pensioner

To be done once by each pension account holding branch and intimated to CPAO.

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PART VII Record of Disbursement

March due in April April	Basic Pension Rs.	Additional Pension	D.R	Others	I		(3) ye	
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in April April		Rs.						
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December	5700-0	Resid	C V	II TAKE	Julia I a	in I		
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February					The state of the s			

Note: Dearness relief is payable with reference to the amount of pension before commutation.

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IMPORTANT INSTRUCTIONS

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(To appear on inside cover of the PPPO booklet)

- No pension shall be liable to seizure, attachment of sequestration by process of any Court in India in the instance of creditor for any demand against the pensioner (Section II, ACT XXIII of 1871).
- Identification under this order is to be made only to the pensioner in pension, with the following exceptions.

To persons specially exempted by Government.

 To females unaccustomed to appear in public and to persons unable to appear on account of illness or bodily infirmity.

(Payment in both cases (a) and (b) is made on production of a life Certificate signed by a responsible officer of Govt. or other well known and trustworthy person).

- c. To any person sending a Life Certificate signed by some persons exercising the powers of a Magistrate under the Criminal procedure Code, or by any Registrar or Sub-Registrar appointed under the Indian Registration Act, 1908 or by any pensioned officer who, before retirement exercised the powers of a Magistrate or by any Gazetted officer, or by a Munsiff or by a police officer not below the rank of Sub-Inspector in charge of a police station or by a Post Master, a Departmental sub-post Master or an Inspector of post offices, or by officers of the Reserve Bank of India and Public Sector Bank or by the Head of a village Panchayat, Gaon Panchayat or Gram Panchayat or by the Head of an executive Committee of a village or by a Bank included in the second schedule to the Reserve Bank of India Act 1934, in respect of persons drawing pension thought that Bank.
- d. In all cases referred to in clauses (a), (b) & (c) the Disbursing officer through concerned bank branch must at least once a year require proof independent of that furnished by the life certificate of the continued existence of the pensioner. The pension shall not be paid on account of a period more than a year after the date of life certificate last received and the disbursing officer must be on the watch for authentic information of the decease of any such pensioner and on receipt thereof, shall promptly stop further payments.

Age of pensioner / family pensioner

From 80 years to less than 85 years
From 85 years to less than 90 years
From 90 years to less than 95 years
From 95 years to less than 100 years
100 years or more

Additional quantum of pension/family pension / family pension

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Format for the PPPO (Pension Account Holding Branch's Portion)

(Rubber stamp of the Office issuing the Pension Payment order)

Provisional Pension Payment Order

Issued under Dept. of Pension and Pensioners Welfare's O.M. No.38/14/06/P&PW(A) dated 5-5-2009 regarding additional relief on death/disability of government servants covered by the Defined Contribution Pension System (NPS)

(Pension Account Holding Branch's Portion /) PPPO No. Not for Payment Debitable to Union Government Head of Account Major Head Sub-Major Head Minor Head Sub Head Detailed Head Voted / Charged Sir, UNTIL FURTHER NOTICE, and on the expiration of every month be pleased the pension as set out in Part II of this order / to pay Shri / Ms family pension as set out in Part III of this order* plus the amount of dearness relief / other quantum based on age as admissible from time to time thereon after due identification of the pensioner / family pensioner by the Pension Account Holding Branch. The payment by CPAO should commence from _____. Income Tax, where deductible, should be deducted at source. P.M (Rupees Arrears* of pension / family pension at Rs. _ 2. plus the admissible dearness per month) from relief thereon may also be paid to Shri/Ms. Name of the Bank..... 3. Name of the Paying Branch..... 4 Postal Address (including pin code)..... 5. BSR Code 6. IFSC Code..... 7. Account No. 8 [*inapplicable clause to be deleted] Note: Columns 3 - 8 are Mandatory Signature Designation (Special Seal of the Pension Payment issuing Authority)

NOTE

- . The main first page of PPPO will be marked as NOT FOR PAYMENT across the page
- Pension Account Holding Branch's Portion will not contain part –IV & VII-the parts included will be indicated in the covering page.