



GOVERNMENT OF KERALA

**Abstract**

Pension-Implementation of National Pension System-recovery of pension contribution and leave salary contribution in respect of employees on deputation to foreign service-clarification orders issued.

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FINANCE(PENSION -A)DEPARTMENT

**G.O(P) No.396/201 5/Fin. Dated, Thiruvananthapuram 10/09/2015**

Read:- 1. G.O. (P) No. 20/2013/ Fin. Dated 07/01/2013.  
2. G.O. (P) No. 81/2014/ Fin. Dated 24/02/2014.  
3. G.O. (P) No. 440/2014/ Fin. Dated 13/10/2014.

**ORDER**

As per the Government Order read as 1st above, the National Pension system has been made mandatory in the state for all appointments made on or after 01.04.2013. As per the Government Order read as 2nd above, General Provident Fund (Kerala) rules 2011 have been made applicable to those employees who have joined service on or after 01.04.2013 and come under the purview of National Pension System. Further, Government have issued orders to credit arrears on account of hike in Pay and Dearness allowances in respect of employees coming under National Pension System to the General Provident Fund account vide Government Order read 3rd above. Now, the Accountant General has sought clarification whether Pension and leave salary contribution are to be remitted to General revenues in the case of those falling under National Pension System when deputed to foreign service. Government have examined the matter in detail and are pleased to issue the following clarifications:

(i) In the case of those who are on foreign service deputation and coming under National Pension System, no pension contribution need to be remitted during the period of deputation. But, leave salary contribution is to be remitted by the foreign employer as the employees are eligible for surrender / terminal surrender of Earned Leave during that tenure.

(ii) In the case of those who are under suspension and coming under National Pension System, no NPS contribution need be deducted from the subsistence allowance as the same is being sanctioned for the subsistence of the employees during the period of suspension.

(iii) The NPS deduction need be made from the arrear amount such as promotion arrear, increment arrear etc. which are to be disbursed in cash, and in respect of amount ordered to be credited in GPF, orders issued vide Government Order read 3<sup>rd</sup> above shall be followed.

By Order of Governor  
**B.SRINIVAS**  
SECRETARY (FINANCE- EXPENDITURE)

To

The Principal Accountant General (A&E), Kerala, Thiruvananthapuram  
The Principal Accountant General (G&SSA), Kerala, Thiruvananthapuram  
The Accountant General (E&RSA), Kerala, Thiruvananthapuram  
All Heads of Departments and Offices.  
All Departments (All Sections) of the Secretariat including Law Department.  
The Secretary, Kerala Public Service Commission, Thiruvananthapuram (with C.L)  
The Secretary, Kerala State Electricity Board, Thiruvananthapuram (with CL)  
The Managing Director, KSRTC, Thiruvananthapuram (with CL)  
The Registrar, University of Kerala/ Cochin/Calicut (with C.L)  
The Registrar, Mahatma Gandhi University, Kottayam  
The Registrar, University of Kannur, Kannur.  
The Registrar, Kerala Agricultural University, Thrissur  
The Registrar, University of Sanskrit , Ernakulam.  
The Registrar, High Court, Ernakulam. (with CL)  
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The Private Secretaries to Speaker, Deputy Speaker, the Leader of  
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The Director of Public Relations, Thiruvananthapuram  
The Secretary to Governor.  
The Additional / Deputy Secretary to Chief Secretary.  
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**Section Officer**