GOVERNMENT OF MANIPUR
DIRECTORATE OF EDUCATION (S)

No. 05/01/2018-CFO/DE(S)/Pt-1 Imphal, the 18th November,2026

To

All Drawing and Disbursing Officers (DDOs),
Department of Education (Schools),
Government of Manipur.

Subject: Compliance with the Manipur Civil Services (Implementation of the Unified Pension Scheme under the National Pension System) Rules, 2026 – regarding.

Sir/Madam,

With reference to the subject cited above, I am directed to enclose herewith a copy of the Notification bearing No. PIC-18/20/2025-e-FD dated 12th November, 2026, issued by the Finance Department (Pay Implementation Cell), Government of Manipur, notifying the Manipur Civil Services (Implementation of the Unified Pension Scheme under the National Pension System) Rules, 2026 (effective from 1st April, 2026).

All Drawing and Disbursing Officers (DDOs) and Heads of Offices under the Department of Education (S) are hereby instructed to ensure strict compliance with the provisions of the aforementioned rules, paying particular attention to the following key responsibilities:

1. **Mandatory Notification to Staff Drawing Salaries Under Jurisdiction:**
   a) All DDOs shall immediately circulate this notification and formally notify all eligible employees and staff drawing salaries under their respective jurisdictions so that no eligible employee misses the opportunity to exercise their option within the prescribed timelines.
2. **Dissemination and Option Submission :**
   a) Inform all eligible employees covered under the National Pension System (NPS) who were in service as on **1st April, 2026**, or who joined service between **1st April, 2026 and 31st October, 2026**, that the deadline to submit their option/migration form for enrolment under the Unified Pension Scheme (UPS) in the prescribed format (**Form A1** for new recruits or **Form A2** for existing employees migrating from NPS to UPS) is **31st December, 2026**.
   b) For employees joining service on or after **1st November, 2026**, ensure that options (if exercised) are submitted within **30 days** from the date of joining.
   c) Clearly sensitize staff that if no option is exercised within the stipulated timeline, the employee shall be deemed to have opted to continue under NPS without UPS.
3. **Verification and Forwarding of Applications Along with UPS Migration Form :**
   a) Upon receipt of an employee's application along with the duly filled **UPS migration/option form**, the **concerned DDO shall verify that the application and form are complete in all respects, countersign them indicating the date of receipt, retain a copy for office records, and forward the application along with the UPS migration/option form directly to the Directorate of Treasuries and Accounts, Manipur, within six (6) working days** of receipt.
4. **Service Book Entries and PRAN Recording :**
   a) Upon receiving the Permanent Retirement Account Number (PRAN) from the Director, Treasuries and Accounts, Manipur, record the PRAN in the Subscriber Registration Form for

UPS and in the subscriber's Service Book, and paste a certified copy of the Subscriber Registration Form in the Service Book.

This may be treated as **MOST URGENT** to ensure all eligible employees drawing pay under your jurisdiction are duly notified and their applications/migration forms are forwarded well ahead of the **31st December, 2026** deadline.

Encl.: Notification No. PIC-18/20/2025-e-FD dated 12/11/2026.

Yours faithfully,

(Ng Bhogendra Meitei)
Director of Education (S)
Manipur

Copy to:

1. The Additional Director(Valley/Hills), Directorate of Education(S), Manipur – for kind information.
2. All Zonal Education Officers (ZEOs)/DIs / Principals / Headmasters, Department of Education(S), Manipur – for wide circulation among all teaching and non-teaching staff under their jurisdiction.
3. Guard File.

No.: PIC-18/20/2025-e-FD

GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(PAY IMPLEMENTATION CELL)

NOTIFICATION

Imphal, the 12th November, 2026

CHAPTER I
PRELIMINARY

1. Short title and commencement. - (1) These rules may be called the Manipur Civil Services (Implementation of the Unified Pension Scheme under the National Pension System) Rules, 2026.

(2) They shall come into force with effect from 1st April, 2026.

2. Application. - Save as otherwise provided in these rules, these rules shall apply to the government servants, including civilian government servants, appointed substantively to services and posts on or after the 1st day of January, 2005 and opt for the Unified Pension Scheme as an option under the National Pension System, but shall not apply to,–

(a) persons in casual and daily rated employment;
(b) persons paid from contingencies;
(c) persons employed on contract;
(d) persons to whom the Government of Manipur, Introduction of Defined Contribution Pension Scheme, 2010 apply and who have not opted for Unified Pension Scheme.
(e) persons who retired or expired in service under National Pension System before 1st April, 2026.

3. Definitions. - (1) In these rules, unless the context otherwise requires, -

(a) "accredited bank" in relation to a ministry or department or Union territory, means the Reserve Bank or any bank which is appointed to transact business of the government pertaining to that ministry or department or Union territory and is officially recognized for transfer of funds to the Trustee Bank;

(b) "Act" means the Pension Fund Regulatory and Development Authority Act, 2013 (23 of 2013);

(c) "admissible payout" means the amount payable to a UPS subscriber for life, in such proportion and in such manner as specified under the Pension Fund Regulatory and Development Authority (Operationalization of Unified Pension Scheme under National Pension System) Regulations, 2025;

(d) "Authority" means the Pension Fund Regulatory and Development Authority established under sub-section(1) of section 3 of the Pension Fund Regulatory and Development Authority Act, 2013 (23 of 2013);

(e) "Benchmark Corpus" means a corpus as specified under the Pension Fund Regulatory and Development Authority (Operationalization of Unified Pension Scheme under National Pension System) Regulations, 2025;

(f) "central recordkeeping agency" means an agency registered under section 27 of the Pension Fund Regulatory and Development Authority Act, 2013 (23 of 2013) to perform the functions of recordkeeping, accounting, administration and customer service for subscribers to schemes;

(g) "default pattern" means such choice of pension fund(s) and of investment pattern(s), as may be determined by the Authority in respect of an individual corpus under the Unified Pension Scheme, from time to time;

(h) "Drawing and Disbursing Officer" means a Head of Office and also any other Gazetted Officer so designated by a department of the State Government, a Head of Department or an Administrator, to draw bills and make payments on behalf of the State Government. The term shall also include a Head of Department or an Administrator where he himself discharges such function;

(i) "emoluments" means the emoluments as specified in rule 5;

(j) "foreign service" means the service in which a government servant receives his pay with the sanction of the government from any source other than the Consolidated Fund of India or the Consolidated Fund of a State or the Consolidated Fund of a Union territory;

(k) "family payout" means the monthly amount payable to the legally wedded spouse of a deceased subscriber and computed as per regulations;

(l) "government" means the State Government;

(m) "Head of Department" means an officer as defined in the Delegation of Financial Powers Rules, 1995, and includes such other officer to whom the Governor may, by order, specify as Head of Department;

(n) "Head of Office" means an Officer as defined in the Delegation of Financial Powers Rules, 1995, and includes such other officer to whom the government may, by order, specify as Head of Office;

(o) "individual corpus" means the net asset value of units outstanding in the individual Permanent Retirement Account Number (PRAN) of a subscriber tagged with the Unified Pension Scheme account;

(p) "legally wedded spouse" means the spouse of a subscriber whose name appears as such in the service records as on the date of superannuation or voluntary retirement or retirement under the Fundamental Rule 56(i) (which is not treated as penalty under the Central Civil Services (Classification Conduct and Appeal) Rules, 1965, as may be applicable, and who is surviving the deceased subscriber;

(q) "local fund administered by government" means the fund administered by a body which, by law or rule having the force of law, comes under the control of the government and over whose expenditure the government retains complete and direct control;

(r) "National Pension System" means the contributory pension system referred to in section 20 of the Pension Fund Regulatory and Development Authority Act, 2013 (23 of 2013) whereby contributions from a subscriber are collected and accumulated in an individual pension account using a system of points of presence, a central record keeping agency and pension funds as may be specified by regulations by Pension Fund Regulatory and Development Authority;

(s) "Director, Treasuries & Accounts" means an officer who shall function as the Pay and Accounts Officer in respect of the Unified Pension Scheme of the State Government.

(t) "Pension fund" means an intermediary which has been granted a certificate of registration under sub-section (3) of section 27 of the Pension Fund Regulatory and Development Authority Act, 2013 (23 of 2013) by the Authority as a pension fund for receiving contributions, accumulating them and making payments to the subscriber in the manner as may be specified by regulations;

(u) "Permanent Retirement Account Number" means a unique identification number allotted to each Unified Pension Scheme subscriber by the central record keeping agency;

(v) "qualifying service" means the period of service in respect of a UPS subscriber, as determined in the manner specified under regulation.

(w) "regulations" means the regulations notified by the Authority for operationalizing the Unified Pension Scheme under the National Pension System;

(x) "schedule" means the schedules appended to the Pension Fund Regulatory and Development Authority (Operationalization of Unified Pension Scheme under National Pension System) Regulations, 2025;

(aa) "switch facility" means a one-time facility available to Unified Pension Scheme subscriber under these rules;

(ab) "Trustee Bank" means a banking company as defined in the Banking Regulation Act, 1949 (10 of 1949);

(ac) "Unified Pension Scheme (UPS)" means the option available to employees of the State Government, who are covered under the National Pension System, in terms of the UPS Notification;

(ad) "UPS Notification" means the notification published in the Manipur Gazette bearing number PIC-18/20/2025-e-FD, dated the 3rd February 2026, as issued by the Finance Department (Pay Implementation Cell);

(ae) "UPS Payout Order" means an authorization issued by the Director, Treasuries and Accounts with the concurrence of the Finance Department containing such details as provided under regulation 20 of the Pension Fund Regulatory and Development Authority (Operationalization of Unified Pension Scheme under National Pension System) Regulations, 2025;

(af) "UPS subscriber", for the purpose of these rules, shall means a State Government employee who opts for and is enrolled under the Unified Pension Scheme in accordance with the Pension Fund Regulatory and Development Authority (Operationalization of Unified Pension Scheme under National Pension System) Regulations, 2025.

(2) Words and expressions used herein and not defined but defined in the Government of Manipur Introduction of Defined Contribution Pension Scheme, 2010, the Fundamental Rules, 1922, the Manipur Civil Services (Pension) Rules, 1977, the Pension Fund Regulatory and Development Authority Act, 2013 (23 of 2013) or the Pension Fund Regulatory and the Development Authority Regulations have the same meanings respectively assigned to them in those Act or rules or regulations.

CHAPTER II
GENERAL CONDITIONS

4. Enrolment under the Unified Pension Scheme as an option under the National Pension System. –

(1) A government employee joining service on or after the 1st April, 2026, who by virtue of the provisions of sub section (1) of section 20 of the Act and the Government of Manipur Introduction of Defined Contribution Pension Scheme, 2010 ab initio becomes eligible for subscribing to National Pension System, shall have the option to directly enroll for being covered under the Unified Pension Scheme immediately on joining. In case, such an employee chooses Unified Pension Scheme option under the National Pension System, he shall submit an application to the concerned Head of Office in

Form A1 of Schedule I of the Pension Fund Regulatory and Development Authority (Operationalization of Unified Pension Scheme under National Pension System) Regulations, 2025 or any other Form specified by the Authority for enrolment in Unified Pension Scheme under the National Pension System in accordance with the UPS regulations within **thirty days**, from the date of joining the State Government service or within such extended timelines, if any, allowed by the State Government. For those employees who joined service between 1st April, 2026 and 31st October, 2026, the timeline for giving option for UPS will be 31st December, 2026 or within such extended timelines, if any, allowed by the State Government.

(2) A State government employee who is in service as on 1st April 2026 and covered under the National Pension System shall have an option to submit an application to the concerned Head of Office in Form A2 of Schedule I of the Pension Fund Regulatory and Development Authority (Operationalization of Unified Pension Scheme under National Pension System) Regulations, 2025 or in any other Form specified by the Authority for enrolment in the Unified Pension Scheme under the National Pension System in accordance with UPS regulations on or before 31/12/2026, or within such extended timelines, if any, allowed by the State Government.

(3) The Head of Office or Drawing and Disbursing Officer shall on receipt of the application under sub-rules (1) and (2), ensure that the application is complete in all respects, countersign it indicating the date of receipt and send it to the Directorate of Treasuries and Accounts, Manipur within six working days of receipt of application. The Head of Office or Drawing and Disbursing Officer shall keep a copy of the application Form for record.

(4) The Director, Treasuries and Accounts, Manipur, as the case may be, shall process the application received from the Drawing and Disbursing Officer and forward it to the central recordkeeping agency through the online. The Director, Treasuries and Accounts, Manipur shall also upload duly signed copy of the application in the central recordkeeping agency system for record.

(5) The central recordkeeping agency shall complete registration process and allocate the Permanent Retirement Account Number in respect of each government servant in the form specified by the Authority as per the turn-around time specified by the Authority. After completion of the registration process, the central recordkeeping agency shall communicate the Permanent Retirement Account Number to the Director, Treasuries and Accounts, Manipur, as the case may be, and also forward Permanent Retirement Account Number kit to the subscriber in accordance with the process and turn-around time laid down by the Authority.

(6) The Director, Treasuries and Accounts, Manipur, as the case may be, shall communicate the Permanent Retirement Account Number (PRAN) to the concerned Head of Office or Drawing and Disbursing Officer immediately.

(7) The Head of Office or Drawing and Disbursing Officer shall record the Permanent Retirement Account Number (PRAN) in the Subscriber Registration Form for Unified Pension Scheme submitted by the subscriber and in the service book of the subscriber and also paste a certified copy of Subscriber Registration Form for UPS in the service book of the subscriber.

(8) The authorities referred to in sub-rule (3) to sub-rule (9) shall ensure that there is no delay in the process of enrolment of the government servant in the Unified Pension Scheme and crediting of first contribution in the individual pension account of the subscriber.

(9) In case, where the process of enrolment of the government servant in the Unified Pension Scheme has not been completed before the date of drawal of the salary for the first month or any subsequent month, the salary or salaries shall be paid to the government servant after deducting the amount of contribution as determined in accordance with rule (6). The amount of the contribution deducted from the salary shall be credited to the individual pension account of the government servant as soon as the process of generation of Permanent Retirement Account Number of government servant in the Unified Pension Scheme is completed by the central record keeping agency and communicated to the Director Treasuries and Accounts, Manipur.

(10) Subject to the provisions under rule 11, the option once exercised under sub- rules (1) and (2), shall be final.

(11) If no option is exercised by the government servant within the timelines laid down under sub-rules (1) and (2) for enrolment under the Unified Pension Scheme, he shall be deemed to have opted to continue under the National Pension System without the option of the Unified Pension Scheme.

5. Emoluments. - (1) The expression 'emoluments' for the purpose of determining the amount of mandatory contribution under the Unified Pension Scheme includes basic pay as defined in rule 9 (21) (a) (i) of the Fundamental Rules, 1922, non-practicing allowance granted to medical officer in lieu of private practice and admissible dearness allowance in a calendar month.

(2) Subject to the proviso to sub-rule (1) of rule 7, if a subscriber had been absent from duty on leave for which leave salary is payable, the amount representing pay and dearness allowance in the leave salary actually drawn shall be taken into account for emoluments for the purpose of this rule. The amount of pay, non-practicing allowance and dearness allowance, actually drawn during leave shall be taken into account as emoluments for the purpose of this rule.

(3) Subject to the proviso to sub-rule (1) of rule 7, if a subscriber had been absent from duty or was on extraordinary leave, during whole or part of a calendar month, the pay or the amount representing pay, non-practicing allowance referred to in this rule and dearness allowance in the leave salary which he actually drew for the part of that calendar month during which he was on duty or was on leave for which leave salary is payable, shall be taken into account for emoluments for the purpose of this rule.

(4) If a subscriber had been under suspension, the subsistence allowance drawn during the period of suspension in a calendar month shall be taken into account for emoluments for the purpose of this rule.

(5) The pay drawn by a subscriber while on deputation in India shall be taken into account for emoluments for the purpose of this rule.

(6) In the case of a subscriber on foreign service or deputation outside India, the pay which he would have drawn under the government had he not been on foreign service or such deputation, shall be taken into account for emoluments.

6. Contribution by the subscriber to the Unified Pension Scheme. - (1) The Unified Pension Scheme shall work on defined contribution basis. A subscriber shall make a contribution of ten per cent, or such other percentage as may be notified from time to time, of his emoluments into the individual corpus under the Unified Pension Scheme every month. The amount of contribution payable shall be rounded off to the next higher rupee.

(2) Contribution may be made by the subscriber, at his option, during the period of suspension: Provided that where, in the final orders passed by the government on conclusion of the inquiry, the period spent under suspension is treated as duty or leave for which leave salary is payable; contributions to the Unified Pension Scheme shall be determined based on the emoluments which the subscriber becomes entitled to for the period of suspension. The difference of the amount of contribution to be deposited and the amount of contribution already deposited during the period of suspension, shall be credited to the individual corpus of the subscriber valued on the net asset value of the default pattern and corresponding units on last working day of the month in which contributions have to be adjusted.

(3) No contribution shall be made by the subscriber during the period of absence from duty (whether on leave or otherwise) for which no pay or leave salary is payable.

(4) During the period of transfer on deputation to a department or organisation under the Central Government or the State Government, the subscriber shall remain subject to these rules in the same manner, as if he was not so transferred or sent on deputation and will continue to contribute towards Unified Pension Scheme based on emoluments worked out in accordance with sub-rule (5) of rule 5.

(5) Contributions in respect of any arrears of salary received by the subscriber due to retrospective increase shall be treated as the contributions for the month in which the payments are made.

(6) The subscriber shall contribute to the Unified Pension Scheme during the period of probation.

(7) Deduction and crediting of contributions to the individual corpus during foreign service in India or outside India, including deputation to United Nations' Secretariat or other United Nations' bodies, the International Monetary Fund, the International Bank of Reconstruction and Development, or the Asian Development Bank or the Commonwealth Secretariat or any other international organization, shall be regulated in accordance with the instructions issued by the Department of Personnel and Training from time to time and the rate of contribution and procedure laid down by the Authority.

(8) The Director, Treasuries and Accounts, Manipur, as the case may be, based on the details of contributions in respect of each subscriber sent by the Drawing and Disbursing Officer, shall prepare and upload a Subscription Contribution File and generate a transaction ID for each month.

(9) The Director, Treasuries and Accounts, Manipur, as the case may be, shall remit the contribution to the Trustee Bank through the Accredited Bank for each month.

7. Contribution by the government. - (1) The government shall make contribution of ten percent (10%), or such other percentage as may be notified from time to time, of the emoluments of a government servant to the individual corpus of the subscriber every month. The contribution of additional 8.5 per cent or such other percentage as may be notified from time to time of the emoluments of a government servant shall be made to the Government corpus every month. The amount of contribution payable shall be rounded off to the next higher rupee:

Provided that in cases where the leave is granted to the subscriber on medical ground or due to his inability to join or rejoin duty on account of civil commotion; or for pursuing higher studies considered useful in discharge of his official duty, and during such leave, leave salary is not payable or is payable at a rate which is less than full pay, the government shall make contribution equal to ten per cent for individual corpus and another 8.5 percent for government corpus, or such other percentage as may be notified from time to time, of the notional emoluments comprising the amount representing pay and dearness allowance in the leave salary, non-practicing allowance referred to in rule 5.

Subject to the proviso to sub-rule (1), no contribution shall be made by the government for the period during which the subscriber is not required to make contribution in accordance with these rules.

(2) In the case of a subscriber under suspension, no contribution shall be made by the government during the period of suspension where the subscriber had opted not to pay his contribution during the said period of suspension.

Provided further that where, in the final orders passed by the government on conclusion of the inquiry, the period spent under suspension is treated as duty or leave for which leave salary is payable, contributions by the government to the individual corpus under the Unified Pension Scheme shall be determined based on the emoluments which the subscriber becomes entitled to for the period of suspension. The difference of the amount of contribution to be deposited by the government and the amount of contribution already deposited during the period of suspension, shall be credited to the individual corpus of the subscriber valued on the net asset value of the default pattern, and corresponding units in which contribution(s) is to be adjusted.

(3) Contribution by the government to the individual corpus and government corpus during foreign service in India or outside India, including deputation to United Nations' Secretariat or other United Nations' bodies, the International Monetary Fund, the International Bank of Reconstruction and Development, or the Asian Development Bank or the Commonwealth Secretariat or any other international organization, shall be regulated in accordance with the orders issued by Department of

Personnel and Training from time to time and the rate of contribution and its procedure laid down by the Authority.

8. Investment of the individual corpus - The investment of the individual corpus under Unified Pension Scheme in respect of a subscriber shall be governed by Regulation No.11 of the Pension Fund Regulatory and Development Authority (Operationalisation of Unified Pension Scheme under NPS) Regulations, 2025, dated. 19th March, 2025.

9. Option to avail the benefits of Extra-Ordinary Pension or Liberalised Pension - Benefits of Extra-Ordinary Pension or Liberalised Pension of Government employees covered under Unified Pension Scheme during service shall be governed by Office Memorandum No.9/78/2009-FD(PIC), dated 30th June, 2010 issued by the Finance Department (PIC), Government of Manipur.

10. Switch Facility. - (1) A subscriber governed under these rules, who has exercised an option for enrolment under the Unified Pension Scheme under the National Pension System shall have a onetime switch facility option for reverting to the National Pension System at any time during the service of the subscriber, but not later than:

(a) twelve months prior to the date of superannuation;
(b) three months prior to the deemed date of voluntary retirement;
(c) at the time of resignation or compulsory retirement under Fundamental Rule 56(j), which is not a penalty:

Provided that the switch facility cannot be exercised in cases where departmental or judicial proceedings are pending or contemplated against the subscriber.

(2) No switch facility to National Pension System shall be available in the cases of removal or dismissal or compulsory retirement from service as a penalty.

(3) If no option is exercised by the subscriber for switching over to the National Pension System within the stipulated time, the subscriber shall continue to be governed under the provisions of the Unified Pension Scheme.

(4) In case, the switch facility is availed by the subscriber as per sub-rule (1), -

(a) the subscriber shall be eligible for the State Government contribution at the rate of ten per cent under the National Pension System.

(b) future contributions of the State Government, after the switch facility become effective, will be credited to the National Pension System account of the subscriber, at the rate of ten per cent, as per the provisions of the Government of Manipur Introduction of Defined Contribution Pension Scheme, 2010 in the following month in which switch facility has been exercised. The subscriber may also exercise investment choices for such future contributions;

(c) provisions of the Pension Fund Regulatory and Development Authority (Exits and Withdrawals under the National Pension System) Regulations, 2015 shall apply in respect of such subscribers. Such subscribers will not be eligible for assured payout and other benefits under the Unified Pension Scheme.

CHAPTER III

DETERMINATION OF BENEFITS IN CASE OF SUPERANNUATION, VOLUNTARY RETIREMENT FROM SERVICE, RESIGNATION AND DEATH

11. Retirement on superannuation. - A subscriber, who is retired on his attaining the age of superannuation shall be entitled to benefit as admissible under the Pension Fund Regulatory and Development Authority (Operationalization of Unified Pension Scheme under National Pension System) Regulations, 2025 to the subscriber retiring on superannuation.

12. Retirement on completion of twenty years' regular service. - (1) At any time after a subscriber has completed twenty years' regular service, he may, by giving notice of not less than three months in writing to the appointing authority, retire from the service:

Explanation, - For the purposes of this rule, -

(a) "regular service" shall mean service commencing on the date of joining of a post in the State Government on a regular basis, whether on direct recruitment or absorption or re-employment basis, and shall include past regular service, in the same or another Central Government department, a State Government or an autonomous or statutory body, before joining the present service with proper permission, if such past service is allowed to be counted as qualifying service for the purpose of gratuity in accordance with the orders issued by the government from time to time.

(b) Periods spent on all kinds of leave (including study leave and extraordinary leave), deputation or foreign service, duly sanctioned by the competent authority, shall be treated as regular service for the purposes of this rule.

(c) Service rendered on casual, ad-hoc or contract basis, before appointment on regular basis, in the same or another Central Government department, a State Government or an autonomous or statutory body, shall not be treated as regular service for the purposes of this rule.

(2) The notice of voluntary retirement given under sub-rule (1) shall require acceptance by the appointing authority:

Provided that where the appointing authority does not refuse to grant the permission for retirement before the expiry of the period specified in the said notice, the retirement shall become effective from the date of expiry of the said period.

(3) (a) Subscriber referred to in sub-rule (1) may make a request in writing to the appointing authority to accept notice of voluntary retirement of less than three months giving reasons therefore;

(b) The appointing authority, on receipt of a request under clause (a), subject to the provisions of sub-rule (2), may consider such request for the curtailment of the period of notice of three months on merits and if satisfied that the curtailment of the period of notice will not cause any administrative inconvenience, the appointing authority may relax the requirement of notice of three months.

(4) Subscriber, who has opted to retire under this rule and has given the necessary notice to that effect to the appointing authority, shall be precluded from withdrawing his notice except with the specific approval of such authority:

Provided that the request for withdrawal shall be made at least fifteen days before the intended date of his retirement.

(5) The subscriber, on voluntary retirement from service before completion of twenty-five years of qualifying service, shall be entitled to pro-rata assured payout admissible under the Pension Fund Regulatory and Development Authority (Operationalization of Unified Pension Scheme under National Pension System) Regulations, 2025.

(6) The subscriber, on voluntary retirement from service on or after completion of twenty-five years of qualifying service, shall be entitled to full assured payout admissible under the Pension Fund Regulatory and Development Authority (Operationalization of Unified Pension Scheme under National Pension System) Regulations, 2025.

13. Benefits on retirement under rule 56 of Fundamental Rules- A subscriber who retires or is retired, in advance of the age of compulsory retirement in accordance with rule 56 of the Fundamental Rules, 1922 shall be entitled to benefits as admissible under the Pension Fund Regulatory and Development Authority (Operationalization of Unified Pension Scheme under National Pension System) Regulations, 2025 to the subscriber retiring on superannuation.

14. Resignation from government service. - (1) Resignation from a service or a post, unless it is allowed to be withdrawn in the public interest by the appointing authority, entails forfeiture of assured payout under the Unified Pension Scheme. In such cases, the accumulated pension wealth in the individual corpus shall be payable to the subscriber in lump sum in accordance with the regulations as notified by the Authority:

Provided that such payment of lump sum amount to subscriber shall not be made before the expiry of a period of ninety days from the date on which the resignation becomes effective and the subscriber is relieved of his duty:

Provided further that if the subscriber dies before the expiry of a period of ninety days from the date on which the resignation becomes effective, accumulated pension wealth in the individual corpus shall be made to the legally wedded spouse and in case legally wedded spouse does not exists, the same would be payable to the legal heir(s), in accordance with the regulations as notified by the Authority.

(2) (a) A resignation shall not entail forfeiture of benefits under Unified Pension Scheme if it has been submitted to take up, with proper permission, another appointment, whether temporary or permanent, under the State Government, whether in the same or any other department of the State Government, the subscriber shall continue to subscribe to the Unified Pension Scheme with the same Permanent Retirement Account Number tagged to Unified Pension Scheme on the new appointment and shall be deemed to be a member of the Unified Pension Scheme from the date he joined the service or a post to which he was first appointed in the State Government.

(b) Where the resignation has been submitted to take up, after completion of qualifying service of less than ten years, with proper permission, another appointment, whether temporary or permanent, in the State Government or any autonomous body or public sector undertaking of the State Government, in such cases, the accumulated pension wealth in the individual corpus under the Unified Pension Scheme shall be payable to the subscriber in lump sum in accordance with the regulations as notified by the Authority.

(c) Where the resignation has been submitted to take up, on or after completion of ten years of qualifying service, with proper permission, another appointment, whether temporary or permanent, in the State Government or any autonomous body or public sector undertaking of the State Government, the subscriber shall be entitled to assured Payout admissible under the Pension Fund Regulatory and Development Authority (Operationalization of Unified Pension Scheme under National Pension System) Regulations, 2025, as in case of superannuation.

(3) Request for withdrawal of a resignation shall not be accepted by the appointing authority where a government servant resigns from service or post with a view to taking up an appointment in or under a private commercial company or a corporation or company wholly or substantially owned or controlled by the government or a body controlled or financed by the government.

(4) When an order is passed by the appointing authority allowing a person to withdraw his resignation and to resume duty, the order shall be deemed to include the condonation of interruption in service.

15. Benefit on absorption in or under a corporation, company or body. - (1) (a) A subscriber who has been permitted to be absorbed in a service or post in or under a corporation or company wholly or substantially owned or controlled by the Central Government or a State Government or in or under a body controlled or financed by the Central Government or a State Government, shall be deemed to have retired from service from the date of such absorption. Where the subscriber is deemed retired before completion of qualifying service of ten years on such absorption, in such cases, the accumulated pension wealth in the individual corpus under the Unified Pension Scheme shall be payable to the subscriber in lump sum in accordance with the regulations as notified by the Authority.

(b) Where the subscriber has been permitted to be absorbed in a service or post in or under a corporation or company wholly or substantially owned or controlled by the Central Government or a State Government or in or under a body controlled or financed by the Central Government or a State Government, shall be deemed to have retired from service from the date of such absorption. Where the subscriber is deemed retired on or after completion of qualifying service of ten years on such absorption, the subscriber shall be entitled to assured payout admissible under the Pension Fund Regulatory and Development Authority (Operationalization of Unified Pension Scheme under the National Pension System) Regulations, 2025, as in case of superannuation.

(2) (a) In case a subscriber is deemed to be absorbed consequent upon conversion of a State Government department into a public sector undertaking or an autonomous body controlled or financed by the State Government, the subscriber shall have the following option, namely -

(i) seek retirement based on the qualifying service in the State Government prior to such conversion, and avail the benefits under Unified Pension Scheme as in case of superannuation, provided the length of qualifying service is ten years or more;

(ii) continue to serve in the public sector undertaking or the autonomous body and avail the benefit of Unified Pension Scheme on the basis of combined qualifying service.

(b) In respect of the subscribers who have opted to continue to serve in public sector undertaking or the autonomous body based on the combined qualifying service, the necessary arrangement for payment of Unified Pension Scheme benefits shall be as per the mechanism specified by the State Government in this behalf.

(3) The provisions under sub-rule (1) shall also apply to the subscribers who are permitted to be absorbed in joint sector undertakings, wholly under the joint control of Central Government and State Governments or Union territory administrations or under the joint control of two or more State Governments or Union territory administrations.

Explanation 1. - For the purpose of this rule, date of absorption shall be, in case, a subscriber, -
(1) joins a corporation or company or body on immediate absorption basis, the date on which he actually joins that corporation or company or body;

(ii) initially joins a corporation or company or body on foreign service terms, the date from which his unqualified resignation is accepted by the government; and

(iii) joins a corporation or company or body on conversion of a government department into a public sector undertaking or the autonomous body, the date from which his option to be absorbed in that corporation or company or body is accepted by the government.

Explanation 2. - For the purposes of this rule, body means autonomous body or statutory body.

16. Entitlement for family on death of a subscriber. – In the case of death of subscriber, benefits under the Unified Pension Scheme may be granted in accordance with the Pension Fund Regulatory and Development Authority (Operationalisation of Unified Pension Scheme under National Pension System) Regulations, 2025.

17. Dearness Relief. – Dearness relief as declared by the State Government from time to time shall be payable on the admissible payout and family payout, as the case may be. Dearness Relief shall be payable only when admissible payout commences.

CHAPTER IV

EFFECT OF DISCIPLINARY OR JUDICIAL PROCEEDINGS ON BENEFITS UNDER THE UNIFIED PENSION SCHEME

18. Effect of compulsory retirement.- (1) A government servant compulsorily retired from

service as a penalty, may be granted, by the authority competent to impose such penalty, benefits at a rate not less than two thirds and not more than full admissible payout to him out of the individual corpus under the Unified Pension Scheme.

(2) The benefits under sub-rule (1) shall be paid to the government servant in accordance with the Pension Fund Regulatory and Development Authority (Operationalization of Unified Pension Scheme under National Pension System) Regulations, 2025.

(3) The assured payout granted on compulsory retirement from service shall not be less than the minimum payout admissible under the Unified Pension Scheme.

19. Effect of dismissal or removal. - (1) A government servant, who is dismissed or removed from service shall forfeit assured payouts arising out of the individual corpus under the Unified Pension Scheme:
Provided that on forfeiture of the assured payout under the Unified Pension Scheme on dismissal or removal from service, the accumulated pension wealth in the individual corpus under the Unified Pension Scheme of the subscriber, shall be payable in lump sum to the subscriber or in the event of death of subscriber, to the legally married spouse, or in the absence thereof to the legal heir(s) under the Pension Fund Regulatory and Development Authority (Operationalization of Unified Pension Scheme under National Pension System) Regulations, 2025.

20. Effect of departmental or judicial proceedings pending on retirement.- (1) Where departmental or judicial proceedings, which were instituted while the subscriber was in service but are not concluded before retirement, such government servant on retirement from service on attaining the age of superannuation, shall be entitled to the accumulated pension wealth in the individual corpus under the Unified Pension Scheme, to be paid in lump sum in accordance with the Pension Fund Regulatory and Development Authority (Operationalization of Unified Pension Scheme under National Pension System) Regulations, 2025 and shall not be paid any assured payout arising out of the individual corpus under the Unified Pension Scheme:

Provided that departmental proceedings instituted under rule 16 of the Central Civil Services (Classification Conduct and Appeal) Rules, 1965, while the government servant was in service and continued after retirement, or the judicial proceedings instituted after retirement of the subscriber, shall not affect the assured payout arising out of the individual corpus under the Unified Pension Scheme payable to the subscriber in accordance with the Pension Fund Regulatory and Development Authority (Operationalization of Unified Pension Scheme under National Pension System) Regulations, 2025.

(2) (a) On conclusion of departmental or judicial proceedings, where the government servant is fully exonerated from all charges, the government servant shall have an option for availing assured payout under the Unified Pension Scheme based on the notional value of his individual corpus and benchmark corpus at the time of retirement in accordance with the Pension Fund Regulatory and Development Authority (Operationalization of Unified Pension Scheme under the National Pension System) Regulations, 2025. On exercise of option for assured payout, the government servant shall deposit the value of benchmark corpus or part thereof, not less than forty per cent, of the benchmark corpus, calculated notionally at the time of his retirement, along with applicable rate of interest and manner as in the case of Public Provident Fund deposits from time to time. The admissible assured payout shall be payable from the date of his retirement. Arrears of assured payout shall be paid to the subscriber along with interest at the rate of interest and manner as in the case of Public Provident Fund deposits from time to time.

(b) On the death of government servant during the pendency of the departmental or judicial proceedings after his retirement, the legally married spouse of the government servant at the time of retirement shall have an option for availing assured payout under the Unified Pension Scheme based on the notional value of individual corpus and benchmark corpus of the subscriber at the time of retirement in accordance with the Pension Fund Regulatory and Development Authority (Operationalization of Unified Pension Scheme under the National Pension System) Regulations, 2025.

(c) On exercise of option for assured payout, spouse shall deposit the value of benchmark corpus or part thereof, not less than forty per cent, of the benchmark corpus, calculated notionally at the time of his retirement, along with applicable rate of interest and manner as in the case of Public Provident Fund deposits from time to time. The admissible assured payout shall be payable from the date of retirement of subscriber. Arrears of admissible assured payout payable to the subscriber and the spouse as per the Pension Fund Regulatory and Development Authority (Operationalization of Unified Pension Scheme under the National Pension System) Regulations, 2025, shall be paid to the legally wedded spouse along with interest at the rate of interest and manner as in the case of Public Provident Fund deposits from time to time.

(d) In case, a government servant dies after retirement without receiving the accumulated pension wealth in individual corpus admissible under Unified Pension Scheme or the arrears of assured payout due to him, or the legally married spouse of the subscriber dies before receiving the arrears of assured payout or family payout under Unified Pension Scheme, the accumulated pension wealth or the arrears of assured payout shall be disbursed to the legal heir(s) of the subscriber.

21. Debarring spouse from receiving assured payout. - (1) If the spouse of the subscriber, who in the event of death of the subscriber is eligible to receive family payout under the Unified Pension Scheme in accordance with the Pension Fund Regulatory and Development Authority (Operationalization of Unified Pension Scheme under the National Pension System) Regulations, 2025, is charged with the offence of murdering the subscriber or for abetting in the commission of such an offence, his or her claim to receive family payout shall remain suspended till the conclusion of the criminal proceedings instituted against him or her.

(2) If on the conclusion of the criminal proceedings referred to in sub-rule (1), the person concerned, -

(a) is convicted for the murder or abetting in the murder of the subscriber, he or she shall be debarred from receiving family payout under the Unified Pension Scheme; or
(b) is acquitted of the charge of murdering or abetting in the murder of the government subscriber, the assured payout shall be paid from the date it was due to him or her.

Provided that on debarring from the family payout arising out of the individual corpus under the Unified Pension Scheme on conclusion of the criminal proceedings referred to in sub-rule (1), the accumulated wealth in the individual corpus under Unified Pension Scheme of the subscriber, shall be payable in lump sum to the legal heir(s) of the subscriber.

CHAPTER V

PROCEDURE

22. Preparation of list of subscribers due for retirement. - (1) Every Head of Department shall have a list prepared in every six months, that is, on the 1st January and 1st July of each year of all subscribers who are due to retire within the next twelve to fifteen months from that date.

(2) A copy of every such list, as specified in sub-rule (1), shall be supplied to the Director, Treasuries and Accounts, Manipur not later than the 31st January and 31st July as the case may be, of that year.

(3) In the case of a subscriber retiring for reasons other than by way of superannuation, the Head of Office or the Drawing and Disbursing Officer shall promptly inform to the Director, Treasuries and Accounts, Manipur, as soon as the fact of such retirement becomes known to him.

23. Intimation to the Works Department regarding issue of "no demand certificate". –
(1) The Head of Office shall write to the Works Department before the anticipated date of retirement of the subscriber who was or is in occupation of a government accommodation (hereinafter referred to as allottee) for issuing a 'No demand certificate' in respect of the subscriber.

(2) On receipt of the intimation under sub-rule (1), the Works Department shall take further action as required.

24. Submission of claim for benefits under the Unified Pension Scheme on superannuation. –

(1) A subscriber shall have the option for submission of claim for benefit under the Unified Pension Scheme through a mode, as specified by the Authority from time to time.

(2) Every subscriber shall, on retirement from service, submit duly filled withdrawal Form prescribed by the Authority along with the documents mentioned in the withdrawal form in accordance with the procedure prescribed in the Pension Fund Regulatory and Development Authority (Operationalization of Unified Pension Scheme under National Pension System) Regulations, 2025.

25. Subscribers on deputation. – (1) In the case of subscriber who retires while on deputation to another Central Government department, action to authorize benefits in accordance with the provisions of this rule shall be taken by the Head of Office of the borrowing department.

(2) In the case of a subscriber who retires from service, while on deputation to a State Government or while on foreign service, action to authorize benefits in accordance with the provisions of this rule shall be taken by the Head of Office or the Cadre authority which sanctioned deputation to the State Government or to foreign service.

CHAPTER VI

MISCELLANEOUS

26. Interpretation. – Where any doubt arises as to the interpretation of these rules, it shall be referred to the Finance Department, Government of Manipur, for decision.

27. Power to relax. – Where the Finance Department, Government of Manipur is satisfied that the operation of any of these rules causes undue hardship in any particular case, the Finance Department, Government of Manipur, may, by order for reasons to be recorded in writing, dispense with or relax the requirements of that rule to such extent and subject to such exceptions and conditions as it may consider necessary for dealing with the case in a just and equitable manner:

Provided that no such order shall be made, except with the concurrence of the Finance Department, Government of Manipur.

28. Power of State Government to provide for residual matters. – (1) Any related issues not specifically covered in these rules, shall be decided in terms of the relevant provisions in this regard contained in the Government of Manipur Introduction of Defined Contribution Pension Scheme, 2010, the Manipur Civil Services (Pension) Rules, 1977, the Fundamental Rules, the Supplementary Rules or any general or special order issued by the government; provided it is not repugnant to or inconsistent with the provisions of these rules.

(2) The State Government may issue orders or instructions to regulate any matter for which there is no provision in the rules made or deemed to have been made under these rules and, until such rules are made, such matters shall be regulated as per orders or instructions issued from time to time.

(N. Ashok Kumar)
Commissioner (Finance),
Government of Manipur.

Copy to:

1. Secretary to Hon'ble Governor, Manipur.
2. Secretary to Hon'ble Chief Minister, Manipur.
3. Staff Officer to Chief Secretary, Government of Manipur.
4. All Administrative Secretaries, Government of Manipur.
5. Principal Accountant General (A&E), Manipur.
6. All Heads of Department, Manipur.
7. Director (Treasuries & Accounts), Manipur.
8. State Informatics Officer, NIC, Manipur.
9. Director, MIS, Manipur.
10. Director, Printing & Stationery for issuance of Extra-Ordinary Gazette.
11. Relevant file.