

PROCEEDINGS OF THE GOVERNMENT OF KARNATAKA

Sub: Implementation of the New Pension System for members of the All-India Services (Karnataka cadre) joining the All-India Service on or after 01/01/2004.

- Read: 1) GOI O.M. No. 5/7/2003-ECB 2 PR New Delhi dated: 22.12.2003**
2) Letter No. 25014/14/2001-AIS(II) DoPT, GoI, dated: 08.09.2009
3) G.O.No.FD (SPL) 04 PET 2005, Bangalore, dated: 31.03.2006.
4) G.O.No.FD (SPL) 28 PEN 2009, Bangalore, dated: 19.01.2010.
5) G.O.No.FD (SPL) 28 PEN 2009, Bangalore, dated: 29.03.2010.

PREAMBLE:

Government of India vide its O.M. read at ref (1) above has introduced the New Defined Contributory Pension System or New Pension System (NPS) replacing the existing system of Defined Benefit Pension. The New Pension System is applicable to all new entrants to Central Government joining Government service on or after 01.01.2004. Further, Government of Karnataka has approved a Defined Contribution Pension System known as the New Pension System (NPS) for all its employees joining government service on or after 01.04.2006 as per the Government Orders read at (3) and (4) above. The New Pension System has been made functional vide operational G.O read at (5) above, from 01.04.2010. However this system has been made applicable to only the State government employees and not to the members of the All India Services borne on Karnataka cadre.

Vide letter referred at (2) above, Department of Personnel and Training (DoPT), Government of India has issued the guidelines for the implementation of New Pension System for members of the All India Service joining on or after 01.01.2004. Hence, it is now proposed to bring the members of the All India Services (AIS) i.e. the Indian Administrative Service, the Indian Police Service and the Indian Forest Service, borne on Karnataka cadre and who have joined the All India Service on or after 01.01.2004 under the ambit of the New Pension System. It is also necessary to detail the procedure of operationalising the system for the All India Service Officers borne on the State of Karnataka, and define the roles and responsibilities of various stakeholders in the New Pension System.

Hence the following order:

Government Order No. FD(Spl) 01 PEN 2010,
Bangalore, Dated: 20-10-2010

1. Applicability of the New Pension System as announced by the Central Government for new entrants to the All India Services borne on Karnataka

cadre:

- a) NPS shall be mandatory for all new recruits of the All India Services, who have joined on or after 01.01.2004 and have been borne on Karnataka cadre.
- b) On amendment of the All India Service (Death cum Retirement Benefit) Rules, 1958 and the All India Service (Provident Fund) Rules, 1955, the benefits of the Defined Benefit Pension and General Provident Fund shall not be available to the new recruits. However deductions towards Group Insurance will continue to be made from salary.
- c) The monthly contribution of the All India Service officer towards pension shall be 10% of the Basic Pay (which includes Grade Pay and Dearness Pay if any) and Dearness Allowance, which will be deducted from his/her salary every month by the concerned Treasury Officer. This would be matched by the State government in the same proportion.
- d) The contributions and investment returns thereon shall be deposited in a non-withdrawable Pension Tier-I Account.
- e) In addition to the above Pension account, each officer may also have a Voluntary Tier-II withdrawable account at his/her option. Government shall make no contribution into this account. However, the officer shall be free to withdraw part or the entire money from Tier - II account any time. This withdrawable account shall not constitute pension investment and would attract no special tax treatment. A separate order would be issued for operationalising the Tier - II account.
- f) The officers under the New Pension System shall normally exit at the age of superannuation from the Tier - I account. At exit, the officer shall be mandatorily required to invest 40% of pension wealth to purchase an annuity from an IRDA regulated Life Insurance Company. The annuity shall provide for pension for the life time of the officer and his/her dependent parents & his/her spouse at the time of retirement. The officer shall receive a lump sum of the remaining pension wealth which s/he would be free to utilize.
- g) In the case of officers who leave the scheme before attaining the age of superannuation, the mandatory annuitisation shall be 80% of the pension wealth.

- h) The State Service Officers appointed to the IAS/IPS/IFS by way of promotion/selection, who are already covered under the old pension scheme will continue to be governed by the old pension scheme.
- i) The effective date for operationalisation of the new pension scheme shall be from the 1st of January 2004.
- j) The rules and regulations for the management of NPS implemented to the All India Service Officers of Karnataka cadre will entirely be governed as per the directions of the Government of India from time to time.

2. Adoption of the NPS Architecture as prescribed by PFRDA:

- a) Since the State government has already adopted and availed the services of the NPS Architecture regulated by the Pension Fund Regulatory Development Authority (PFRDA) through G.O read at (4) above and has entered into separate agreements with New Pension System Trust (NPS Trust) and National Securities Depository Limited (NSDL) for operationalisation of NPS for state government employees, the same NPS architecture is adopted and extended for the implementation of NPS for the All India Service officers too. Therefore the pension funds of the All India Service officers would be managed by Pension Fund Managers (PFMs) nominated by PFRDA and records would be maintained by NSDL that functions as the Central Record Keeping Agency (CRA) in the NPS.
- b) The allocation of the pension corpus between the Pension Fund Managers shall be in the same proportion as fixed by PFRDA for the Government of India employees from time to time.
- c) The fees payable by Government of Karnataka to the CRA for its services would be the same as detailed in Annexure-II of the G.O read at (4) above. However the charges of the Pension Fund Managers (PFMs), Trustee Bank and Custodian shall be borne by the officers through appropriate deductions from the investments done by the PFMs.

3. State Nodal officer for NPS:

The Director of Treasuries (DoT) is designated as the State Nodal Officer responsible for the overall implementation of the NPS for the All India Service Officers.

4. Setting up of the NPS Implementation Cell or NPS Cell:

New Pension System Cell (NPS Cell) headed by the Deputy Director, NPS is created under Department of Treasuries for implementation of the System and is under the overall control

and supervision of the Director of Treasuries. This cell will implement the NPS for the AIS Officers too along with its present functions.

5. Registration with NSDL:

a. Director of Treasury (DoT) shall register with NSDL which is the Central Record Keeping Agency (CRA) for NPS. District Treasury Officers (DTO) and Assistant Treasury Officers (ATO) shall also register themselves with NSDL, by submitting duly filled Registration Form N2 as prescribed by the CRA.

b. As a onetime exercise, all salary paying Drawing and Disbursing Officers (DDO) and the eligible AIS officers as on 31/10/2010, would be registered provisionally with the Central Record Keeping Agency (CRA) by the NPS Cell based on information available with DPAR and HRMS.

c. The provisional registration will have to be followed by regular and final registration for which the All India Service officers have to submit the details in Form S1. These forms shall be sent to the CRA through the concerned DTO/ATO. All DDOs and officers registering after 31/10/2010 shall no longer be registered provisionally with CRA but would have to be registered only by submission of S1 forms through their respective Treasury Officers.

d. NSDL will allot unique NPS Registration Number to the DDOs and Permanent Retirement Account Number (PRAN) to the All India Service officers (subscribers for NPS). The unique NPS Registration Numbers and PRANs shall be updated in the HRMS by the DDOs. Normally there would not be any change between the provisional and final registration numbers. In case of any change, the guidance of the NPS Cell should be obtained. These unique NPS Registration Numbers and PRANs should be mentioned in every NPS schedule submitted to the Treasury or the NPS Cell.

6. Contributions to be made to the NPS:

a. The monthly contribution of the officer and the matching State Government contribution to Tier-I account would be as indicated at Para 1c.

b. The contributions through salary deductions shall become due from the salary of the month, following the month in which the Government servant has joined the service, unless the date of joining happens to be the 1st of the month. In the latter case, deductions shall start from the same month itself.

c. The mode of remitting contributions to the Trustee Bank (Bank of India) and uploading information to the CRA shall be a decentralized one, wherein all the Treasuries in the State shall be the nodal offices. They shall upload details to the CRA and transfer the contributions of the officers and the Government to the Trustee Bank.

7. Payment of Current Contribution:

- a. The current contributions to the NPS for All India Service officers shall commence from October 2010 salary, payable in November 2010, on registration of the eligible officers with the CRA. In case the registration is delayed beyond October 2010, the contributions shall commence from the month, in which registration with the CRA is completed.
- b. The details of the current contribution by the officers and the matching contribution by the Government will be provided in NPS Schedule I generated in the HRMS, and attached to the salary bill.

8. Payment of Officer Backlog Contribution:

- a. Since NPS is applicable for all AIS officers, who have joined on or after 01.01.2004, and current contributions are being commenced from the October 2010 salary, there is a backlog of contributions from the first month as per para 6 (b) above till the month prior to the commencement of the current contributions. This backlog is both for the officer's contribution and the government contribution.
- b. The officer can remit his/her backlog contribution either in one lump sum or on a monthly basis. The following three options are provided to the officer:
 - i. Paying the entire backlog contribution in one lump sum outside the salary.
 - ii. Equated Monthly Installments from salary, not exceeding the number of months for which the backlog is due.
 - iii. Lump sum for a number of installments (i.e., multiples of (ii)) from salary.
- c. In case the officer has opted for option (i), out of the three options indicated at para 8 (b), the contribution details will be reflected in Schedule III generated in HRMS with a unique number. The Schedule III, duly certified by the DDO, and a Demand Draft drawn in favour of the local agency bank for the entire backlog contribution shall be forwarded to the concerned Treasury Officer. The Treasury Officer should duly verify the demand draft and should then send the backlog contribution statement of officer to the CRA by generating Subscriber's Contribution File (SCF) and validating it through the File Validation Utility (FVU). The T.O shall then upload the details in the NPS Contribution Accounting Network (NPSCAN) of CRA, obtain the Contribution Submission Form (CSF) and forward it along with the Officer's Demand Draft to the local agency bank with a request for onward transfer of funds to the Trustee Bank through a NEFT/RTGS transaction.
- d. In case the officer has opted for option (ii) or (iii) indicated at para 8 (b), the details of the contribution shall be reflected in Schedule II generated in the HRMS every month along with the salary bill. The deduction for the backlog contributions shall be made from the salary bill.

e. Based on the details in the Schedule II, the Treasury Officer shall upload the details to the NPSCAN. On acceptance, a transaction ID will be generated along with a Contribution Submission Form (CSF), which will contain the details of Subscriber's Contribution File (SCF). The Treasury Officer will print the CSF and along with the cheque submit it to the agency bank with a request for onward transfer of funds to the Trustee Bank through a NEFT/RTGS transaction.

9. Payment of Government Backlog Contribution:

a. The Government backlog contribution for all officers shall be paid in one lump sum, along with compound interest of 8%. The interest shall be paid on each backlog monthly contribution for the period from the due month till the month prior to the actual payment month.

b. The details of the government backlog contribution along with interest will be generated in Schedule IV for each officer. The DDO shall verify the Schedule IV and make corrections, if required. All such schedules for the eligible officers working under the DDO shall be consolidated in Schedule V. The consolidated Schedule V accompanied by the underlying Schedule IV shall be submitted through the HRMS, and a duly certified print copy shall be sent to the NPS Cell, Bangalore.

c. On receipt of the print copy of Schedules V and IV, it shall be responsibility of the NPS Cell to verify and update the interest in the HRMS, and pay the entire backlog amount to the Trustee Bank.

10. Payment of NPS deductions of those All India Service Officers working on deputation to various Boards, Corporations, State PSUs, Societies, Commissions etc:

a. A separate procedure has been prescribed for NPS deductions of those All India Service officers working on deputation in various boards, corporations, State PSUs, societies, commissions etc. This is because the officers here would get their salaries, directly from their respective organizations outside the treasury system. The concerned DDO who prepares the officer's salary bill here would not have a DDO code allotted by the Treasury and hence would normally not have any access to the HRMS. For the purpose of identification in the NPS architecture, such DDOs would be called as Non-Treasury DDOs.

b. The monthly contribution of such All India Service officers working on deputation in various organizations, towards pension shall be the same as indicated at Para 1 c. The

organization would have to mandatorily contribute its matching share in the same proportion. To enable NPS deductions of Officers from their salary bill and subsequent payment to Trustee Bank, the following procedure has been prescribed for the Non-Treasury DDOs:

- i) The concerned AO/CAO of the organization would be designated as the DDO for NPS deductions and would then be provided with a DDO code by Director of Treasuries solely for the purpose of NPS related activities. Some of the AO/CAOs in organizations like Sarva Shiksha Abhiyan have already been allotted a DDO code for drawing funds under the non-salary component from the Treasury. Such DDOs may continue using the same DDO code for NPS too.
- ii) Another role would be created in the HRMS for use by the Non-Treasury DDOs providing them access to HRMS. By using the DDO code allotted, the non-treasury DDO would be able to enter the HRMS online. The Non-Treasury DDO would be identified in the HRMS and s/he would be allowed to carry out NPS related activities in the new role.
- iii) Through the assistance of NPS Cell, the non-treasury DDOs would get themselves provisionally registered with the CRA. If the Officer in the organization coming under the NPS is not registered with the CRA, then the DDO would have to arrange for the same through NPS Cell. However all non-Treasury DDOs and All India Service officers registering after 31/10/2010 shall no longer be registered provisionally with CRA through NPS Cell but would have to get registered only by submission of forms N3 and S1 respectively. The Non-Treasury DDO would have to send the filled up N3 and S1 forms of officers concerned to the NPS Cell which would then forward it to the CRA for registration.
- iv) Once the DDO and Officer(s) are registered with the CRA, the DDO would then create the database in HRMS, of those 'NPS officers' working in their organization. If however, the officer details already exist in the HRMS (i.e. for officers who had earlier been drawing their salaries from Treasury while working in other departments of the State Government), then a provision has been provided to the DDO to import the officers' basic data.
- v) This process of data entry/import has to be done for all the NPS officers of the organisation. The NPS officer-wise data entered needs to be updated from time to time

with respect to designation, basic pay, increments received etc. Once the details are entered, the DDO may be able to see the complete NPS officer/employee list.

- vi) The DDO would need to enter NPS deduction details for the particular month, calculate the NPS amount to be deducted (officer & organisation regular contribution as well as officer's monthly backlog contribution, if options (ii) or (iii) of para 8 (b) are exercised by the officer) and approve the same. S/he would then take a printout of the relevant schedules (Schedules I & II).

- vii) On approval of the NPS deductions by DDO, the new role in HRMS would allow auto-generation of the SCF containing the NPS deduction details. DDO has to run it through the File Validation Utility (FVU) of the CRA. The HRMS would provide a link from where the DDO would be able to download the FVU on to his or her computer system. DDO has to run the SCF through this FVU and the Validated SCF (V-SCF) would then be uploaded to the NPSCAN. The DDO would then take a printout of the CSF generated in NPSCAN and would draw a single cheque equaling the amount in the CSF in favour of the Trustee Bank (wherever possible) or to any local bank with a request for onward transfer of funds to the Trustee Bank through a NEFT/RTGS transaction. The concerned organization would however have to bear any additional NEFT/RTGS service charges imposed by the bank, so as to ensure that the amount actually transferred to the Trustee Bank matches with the amount in the CSF. The DDO should include a note in the NEFT/RTGS application form submitted to the local bank, requesting the bank to mention correctly the Transaction ID, (generated by the NPSCAN on successful uploading of the SCF), in the prescribed message format of NEFT/RTGS. The Transaction ID should also be entered in the HRMS application by this DDO in the form provided for this purpose, which will enable audit trail of each and every SCF uploaded to the CRA by the DDO. Certified copies of the relevant schedules, cheque/DD, CSF, Trustee Bank payment records etc should be maintained by the DDO and also Schedules and a monthly bank statement of all NPS transactions alone should be submitted to the NPS Cell every month.

- viii) In case the officer has opted to pay the backlog in lump sum outside the salary (option (i) at para 8(b)), the DDO should generate Schedule III. The backlog contributions statement of the Officer should be uploaded in the NPSCAN of the CRA following the same procedure as described in para above and a Demand Draft drawn in favour of the agency bank for the entire Officer's backlog contribution shall be sent to the agency

bank with a request for onward transfer of funds to the Trustee Bank through a NEFT/RTGS transaction.

c. With regard to organizational backlog contribution, the DDO should provide the details of the period of service of the officer in the organization up to the month in which the regular contributions have commenced for that officer, to the NPS Cell. This should be certified by the administrative head of the organization. Such details should be provided with respect to all officers coming under the purview of NPS, who have either worked in the past or are presently working in the organization. It would then be the responsibility of the NPS Cell to collate the backlog contribution information, collect the backlog contribution amounts from the concerned organisation for each of these officers, make the backlog contribution payment to the Trustee Bank and provide information to the CRA.

d. Separate user manual for the Non-Treasury DDOs would be made available in the HRMS.

11. Role and Duties of Treasury Officers:

a. Treasury Officer is designated as the nodal officer for the scheme and will work as the interface between the CRA and the DDOs. The Treasury Officer shall also be the DDO for the Government contribution along with being DDO for eligible officers in his/her own office.

b. Following are the specific duties of the Treasury Officers:

i. Receive and forward subscribers' applications in S1 and DDO registration applications in N3 to the CRA after verification.

ii. While capturing salary bill details into Khajane, ensure that the transfer of the officer contribution from the salary head is credited to Employees regular contribution only.

iii. Transfer matching government contribution from the head of account "2071-01-101-3-01, State Government, Pension, Non Plan, Voted 251" to HoA "8342-00-120-2-01" - account no 10000002.

iv. Generate Control file in the Khajane system and upload it in the HRMS, which will then give an output that is the Subscriber Contribution File (Softcopy format of details of Officer and Government Contribution).

v. Validate the SCF by running it through the File Validation Utility (FVU) of the CRA.

vi. Upload the validated SCF (V-SCF) to the NPSCAN System of the CRA, and generate Contribution Submission Form (CSF).

vii. Enter details of Transaction ID and SCF upload date in the HRMS and generate the HRMS Acknowledgement file. Using this acknowledgement file, print and deliver cheque in Khajane.

viii. Use CSF to make payment to the Trustee Bank through the local agency bank.

- ix. Forward backlog contributions statement of officers to the CRA and transfer the Demand Draft to agency bank, in case the officer has chosen to pay the backlog in one lump sum.
- x. Manage requests for changes in subscriber details and investment options received from the officers, through NPSCAN and forward grievances received from the officers and the DDOs to the CRA.
- xi. Maintain the following records:
 - Pending contribution file
 - SCF, CSF, underlying Schedules I, II and III along with related payee's receipt, NPS Challan form and NPS Transaction Status Report.
 - Trustee Bank payment records.
 - Daily/weekly/monthly statements of transfers from head of account "2071" and transfers to and from head of account "8342" and the balances.
- xii. Submit accounts as per the provisions of the Karnataka Treasury Code and any other government orders issued from time to time.

12. Role and Duties of DDOs:

- a. DDOs have to play a primary role in the NPS. They shall effect deductions as prescribed, i.e. 10% of basic pay and DA towards monthly contribution to Tier-I of the scheme and backlog contribution as per the payment mode opted for by the officer and submit the schedule and the bills to the treasury for further action.
- b. Following are the activities to be done by the DDO:
 - i. Register with CRA by submitting details in the application form N3 prescribed by the NSDL through the concerned Treasury Officer.
 - ii. Provide, in duplicate, partly filled registration forms S1 from the HRMS to the officers. Obtain back the duly filled in registration forms from the officers, fill and certify the employment details in Section B of the form and update in the HRMS. S/he should then attest the hardcopy of the form and forward the same to the concerned Treasury Officer. Another copy of this attested form should be placed in the service record of the officer to maintain a permanent record.
 - iii. Distribute PRAN kits received from CRA to the respective officers.
 - iv. Provide information on officers' pension contribution option to DTO. S/he shall deduct officers' backlog contribution as per their preferred option, along with the regular monthly contribution.
 - v. Generate NPS schedule-I for current contribution, NPS schedule-II for backlog contribution and NPS schedule-III for lump sum backlog contribution paid directly outside the salary by the officer.
 - vi. Forward the demand draft along with Schedule III to the Treasury officer, for all those officers opting for payment of the backlog in one lump sum outside the salary.

- vii. Verify the government backlog contribution Schedule IV generated in the HRMS for each of their eligible officers, and make corrections as necessary. All Schedule IV shall be consolidated in Schedule V covering all eligible officers.
- viii. Certify the schedules (IV and V) and submit them in the HRMS system.
- ix. Send signed and certified print copies of these schedules to the NPS cell, Department of Treasuries, V.V. Centre, Bangalore, for payment.
- x. Enter changes in employment details such as pay scale, basic salary, transfer etc. of the officer, in the HRMS promptly, whenever such changes occur.
- xi. Forward change in investment pattern request, and change in subscriber details request, and grievances received from subscribers, to the concerned Treasury Officer for forwarding to CRA.
- xii. Maintain the following records:
- Statement of officers'/ subscribers' transactions.
 - Officers'/Subscribers' retirement details.
- xiii. Indicate in the Last Pay Certificate of the member of the service, the PRAN in respect of that individual and the month up to which his contributions have been recovered/ drawn, whenever any member of the service is transferred from one office to another or goes on Central deputation etc.

13. Responsibility of the Officer/Subscriber:

- a. After obtaining the partly filled Form S1 in duplicate from the DDO, fill the required details and hand it over to the concerned DDO, for registering with the CRA for obtaining PRAN number. The personal details (Section A) and nomination details (Section C) of the Form S1 have to be mandatorily filled by the subscriber before handing over the form to the DDO.
- b. Choose payment option for paying the backlog contribution from the due month as per para 8 (b) above, and inform in writing about the option preferred to the concerned DDO. If the officer has chosen payment options (ii) or (iii) at Para 8(b), s/he would have the choice to change the payment option mid-way by communicating the same in writing to the concerned DDO.
- c. Pay the backlog contribution through a demand draft in favour of the local agency bank in case option (i), out of the three options listed at para 8 (b), is chosen.
- d. Ensure that they carry their Last Pay Certificate where the PRAN and the month up to which his contributions have been recovered/drawn has been indicated, whenever the officer is transferred from an office to another or goes on Central deputation etc. On reverting back to the parent cadre after Central Deputation, LPC with NPS details needs to be submitted.

e. Ensure that NPS deductions are being made every month from his/her salary. Check the pension account on website of the CRA periodically, and inform the concerned Treasury Officer through the DDO in case of any missing contribution.

14. Role of NPS Implementation Cell:

a. The Government backlog contribution of all the officers covered under NPS shall be done centrally by the NPS Cell after taking due approvals from the government as a onetime activity.

b. The NPS Cell shall monitor timely payment of the contributions, and resolve issues related to missing contributions. The activity of the non-treasury DDOs should also be monitored closely to ensure timely payment of the contributions to the Trustee Bank.

c. Facilitate hardcopy registration with CRA of the Non-Treasury DDOs as well as the officers working in Boards, Corporations, State PSUs, Societies etc.

d. NPS Cell shall maintain copies of the following records:

i) Details of all registered with the CRA for the NPS.

ii) Statement of subscribers' transactions.

iii) Subscribers' retirement details.

iv) Details of Government backlog contribution.

15. Role of Director of Treasuries:

Following shall be the specific responsibilities of the Director:

a. Monitor performance of other Nodal Officers i.e., District/Sub-Treasury officers and all DDOs with regard to discharging their responsibilities towards the eligible employees and in compliance with the operational procedure.

b. Monitor resolution of grievances against the CRA or the treasury officers.

c. Carry out all necessary communication with CRA, PFRDA, and NPS Trust for the purpose of the NPS.

d. Ensure periodic audit of the payments made.

16. User Manuals and prescribed registration forms such as S1, N2 & N3 are made available in the HRMS system, Khajane net and can be downloaded.

17. Separate orders will be issued detailing the guidelines and procedure for accounting and audit.

18. Clarifications, if any in implementing the New Pension System shall be sought from the Director of Treasuries, I floor, Podium Block, Vishweshwaraiah Centre, Dr. B.R Ambedkar Veedhi, Bangalore - 560001

By order and in the name of
Governor of Karnataka.



(PADMAVATHI),
Special Officer and Ex-Officio
Deputy Secretary to Government
Finance Department (Pensions).

To:

1. The Accountant General (A&E)/Principal Accountant General(Audit-1), Bangalore.
2. The Chief Secretary to Government, Vidhana Soudha, Bangalore.
3. The Additional Chief Secretary to Government, Vidhana Soudha, Bangalore.
4. The ACS & Development Commissioner, Vidhana Soudha, Bangalore.
5. All the Principal Secretaries/Secretaries to Government.
6. All the Heads of Departments.
7. All the Deputy Commissioners of Districts
8. All the Chief Executive Officers of Zilla Panchayats
9. Director of Treasury, Bangalore & District Treasury Officers
10. Principal Secretary, State legislature, Bangalore.
11. Secretary, Karnataka Public Service Commission, Bangalore.
12. Registrar, Karnataka, Lokayukta, Bangalore.
13. Deputy Secretary to Government, DPAR (Services), Vidhana Soudha, Bangalore.
14. Registrar, High Court of Karnataka, Bangalore.
15. Registrar, Karnataka Administrative Tribunal, Bangalore.
16. Under Secretary to Government, DPAR Accounts, IRLA, MS Building, Bangalore.
17. The Compiler, Karnataka Gazette, Bangalore, for publication in the next issue of the Gazette.