



PREPARATION OF PENSION AND LEAVE RECORDS

Presented by:

The Pensions Management Branch (PMB)

Treasury Division

October – November 2023



OBJECTIVES

- To *establish* the critical importance of submitting Pension and Leave Records on a timely manner.
- To *ensure* participants have a better understanding of the components of Pension and Leave Records.
- To *enable* participants to successfully complete Pension and Leave Records.
- To *improve* capacity in the preparation of the Pension and Leave Records.



OVERVIEW

- What is a Pension and Leave Record
- Legislation/ Circulars
- Responsibility of the PMB
- Pension and Leave Preparation Process
- Additional Information



WHAT IS A PENSION AND LEAVE RECORD

- A document that shows a detailed history of one's working life in chronological order from date of entry into service until cessation of such services by an officer.
- Essentially, it is a Record of Service and Salaries including Pensionable Allowances.



LEGISLATION/ CIRCULARS

- **Section 33 of the Civil Service Regs. 1967** and similar regulations under the other types of services
- **MOF Cir. No. 7 of 1968**
- **MOF Cir. No. 6 of 1989** : *Payment of Retiring/ Terminal and Other Benefits to Monthly Paid Employees*
- **MOF Cir. No. 6 of 2017**: *Timely Submission of Accurate Records of Service, Pension and Leave (P&L) Records and Computation of Contract Gratuities for the Processing of Pensions and Gratuities*
- **COA Cir. No. 3 of 2020**: *Updating of Pension and Leave (P&L) Records*



PENSIONS MANAGEMENT BRANCH: RESPONSIBILITY

- Management of the collection and collating of records with respect to each officer in the Public Service.
- Management of the payment of retirement benefits in a timely manner i.e on the date of retirement.



PREPARATION PROCESS

- Obtain PF and CPF from HR
(KIV that P&L is primarily an HR function).
- Extract the following data from the PF and CPF:
 - Work History – check for previous service via a P&L Record and Salary Particulars (P&L should be requested, if not submitted)
 - Dates of Appointment/ Promotions
 - Extended Sick Leave, Vacation Leave, Half Pay or No Pay Leave
 - Acting Approvals (Pay attention to VL taken during acting periods)
 - Performance Appraisals
- Extract Data from Pay Record Cards.



PREPARATION PROCESS (ctd)

Notify HR of:

- **Short payments** e.g. increments, non-payment of acting allowances, etc.
- **Overpayments** as a result of incorrect incremental dates.
- **Any unclassified period of absence** from duty **must be classified** e.g. Extended Sick Leave, Unauthorized Absences.



FORM 130B

FOR TEMPORARY, ACTING OR DAILY PAID SERVICE

Section A – PERSONAL DETAILS

Name

Ministry/ Department

Branch

Date of First Appointment

BIR No.

Birth Certificate PIN

Division

Date of Birth

Place of Recruitment

NIS No.

IhRIS Emp. No.



FORM 130B (ctd)

Section B (i)1 – DETAILS OF SERVICE, SALARY AND ALLOWANCES

- State, in date sequence, service before permanent appointment: posts, periods and salaries.
- Complete Section B II, if officer was Daily Paid, prior to Monthly Paid.

Section C (i) CI – DETAILS OF LEAVE TAKEN

- Enter periods of Half Pay or No Pay Leave.
State if Half Pay is Maternity Leave.



FORM 130B (ctd)

Section D (i) – CERTIFICATE

- Insert signatures: **Prepared by** and **Checked by**.
- Forward to **Internal Auditor**: Must be signed and stamped.
- Forward to **Head of Department** for signature, stamp and date.

*Forward the original Record to the Pensions Management Branch,
Treasury Division.*



FORM 130A FOR APPOINTED/PERMANENT SERVICE

Complete **Section A** (i) – “Personal Details”

NB: ‘*Date of Present Appointment*’ should be the Appointment/
Promotion date w.r.t the last appointment on that Record.

- **Section B** – “Details of Service, Salary and Allowances”:
state, in date sequence, all appointments: posts, periods and salaries.
- **Section C** - “Details of Leave”:
enter periods of Half Pay or No Pay Leave.
State if Maternity Leave is Half Pay.



FORM 130A (ctd)

- **Remarks Column:** record notional salaries for periods of Secondment, No Pay Leave on Grounds of Public Policy.
Send approvals for same to the Pensions Management Branch.

State reasons for changes in incremental dates, breaks in service e.g. resignation, retirement on grounds of marriage, termination of employment.

- **Section D** - “Check List of Documents Attached”: to be completed.
- **Section E** - “Certificate”: must be signed, dated and stamped.



POINTS TO NOTE

- Access and Read Compensation Plans.
- Use 1980 - 1983 Compensation Plan to check salaries from 1980 - 1988.
- Use 1989 Compensation Plan to check salaries from 1989 - 1990.
- Use 1992 Compensation Plan to check salaries from 1991 -1995.
- Increments ceased with effect from 23.01.1987 and were reinstated w.e.f 01.01.1997; the value of the increment was awarded 01.01.1996.
- Increments in the acting posts were reinstated w.e.f 01.01.1997.
- Read and understand Circulars governing the payment of salaries.



ELIGIBILITY FOR GRATUITY AND PENSION

Officers are eligible for benefits, if retiring under the following circumstances:

- **Compulsory** At age 60, with at least 10 years service (permanent or temporary)
- **Voluntary** Ages 55 - 59 yrs. with 10 or more yrs. service (permanent or temporary)
- **Permission** Ages 50 - 54 yrs. at least 10 years service (must be appointed and confirmed)
- **Ill Health** Any age: At least 10 years service (permanent or temporary)
- **Resignation** i.a.w Act #20 of 1997: Resigned on or after 01/12/1991. (must be appointed and confirmed)



ELIGIBILITY FOR GRATUITY AND PENSION (ctd)

- **Abolition of Office** Commonly known as VSEP: i.a.w Pensions Act Ch 23:52 Section 15(4) and Pension Regulation 12(1)
- **Marriage** Now Abolished under Law Reform (Pensions) Act No. 20 of 1997.
Female Officer in office prior to 14/08/1997 with at least 5 years service (appointed and confirmed)
- **Death** Gratuity paid to legal personal representative when officer dies in service or shortly after retirement i.a.w Pensions Act Ch 23:52 Section 21



REQUIREMENTS FOR PROCESSING OF BENEFITS

- **Pension and Leave Records** for full service.
- Signed copy of **MD's memo to the DPA**, **noting** retirement (compulsory or voluntary); **noting** resignation; or **granting** permission, if officer retires between ages 50-54.
- Original **Birth Certificate**, with supporting affidavit, if necessary. Deed Poll w.r.t name change. (Certificate of Citizenship if not born in T&T).
- **Marriage Certificate(s)**, if applicable. (Divorce Decree, if remarried, and using new surname OR Death Certificate of first husband, if widowed and using the name of new husband).



REQUIREMENTS FOR PROCESSING OF BENEFITS

- **Death Certificate**, if officer is deceased with Letters of Administration.
- **Option:** Preferably signed in blue ink (dated before retirement date).
- Signed copies of **letters of 1st appointment and confirmation**, **if** retiring with permission, **or** in cases of resignation **or** if officer was a Daily paid worker prior to the monthly paid appointment.

NOTE: These letters are not a requirement in cases of compulsory or voluntary retirement. If an officer had resigned and subsequently re-entered the service, the letters of appointment and confirmation in the subsequent service are needed.

- **BIR, NIS** numbers, Address and Telephone number.
- **Statement of Indebtedness.**



REQUIREMENTS FOR RETIREMENT ON ILL HEALTH

- Memorandum from DPA, notifying of the Medical Board's Report and recommending date of retirement.
- A signed copy of Ministry's memorandum to DPA, stating retirement date.



INTERIM PENSION

- **MOF Cir. No. 13 of 2018** – *Payment of Interim Minimum Pension to Retired Public Officers.*
- The current interim minimum monthly pension is \$3,500. This measure took effect January 2019 to ease the burden on retired Public Officers whilst awaiting the payments of their benefits.
- Eligibility: officers who have retired **compulsorily** from the Public Service (Civil Service, Teaching Service, Protective Services and the Legislature).



END OF PRESENTATION

THANK YOU

EMAIL: treasurydiv.pensions@gov.tt

Forms/ Circulars can be found on the
Ministry of Finance Document Extranet:

<https://extranet.finance.gov.tt/>