

Eastern Railway

Personnel Department

No. E.787/0/PEN/Pt.XXX

Kolkata, dated /4 .03.2023

ALL CONCERNED

As per Standard list


Sub: Coverage under Railway Services (Pension) Rules, 1993, in place of National Pension System, of those Railway employees who were recruited against the posts/vacancies advertised/notified for recruitment, on or before 22.12.2003

A copy of Railway Board's letter No. D-43/12/2018-F(E)III dated 10.03.2023 (RBE No. 41/2023) alongwith a copy of Department of Pension & Pensioners' Welfare (DOP&PW's) O.M. No. 57/05/2021-P&PW(B) dated 03.03.2023 on the above subject matter is enclosed herewith for information, guidance and necessary action.

Railway Board's earlier letter Nos. F(E)III/2003/PN1/24 dated 31.12.2003 (RBE No. 225/2003) and D-43/12/2018-F(E)III dated 03.03.2020 (RBE No. 28/2020) mentioned therein were circulated under this office Sl. Nos. 9(1)/2004 and 33/2020 respectively.

Railway Board's earlier letter No. 2020/AC-II/21/7 dated 18.09.2020 (RBA No. 76/2020) is also attached herewith for ready reference.

DA: As above


(Dharmendra Weekey) 14.3.2023
Dy. Chief Personnel Officer (NG)
for Principal Chief Personnel Officer

Index No. 1058: Guidelines regarding Coverage under Railway Services (Pension) Rules, 1993, in place of National Pension System, of those Railway employees who were recruited against the posts/vacancies advertised/notified for recruitment, on or before 22.12.2003

**GOVERNMENT OF INDIA (BHARAT SARKAR)
MINISTRY OF RAILWAYS (RAIL MANTRALAY)
(RAILWAY BOARD)**

New Delhi, dated: 10.03.2023.

No. D-43/12/2018-F(E)III

The General Managers/Principal Financial Advisers,
All Zonal Railways/Production Units etc.,
DGs of RDSO and NAIR.

Subject: Coverage under Railway Services (Pension) Rules, 1993, in place of National Pension System, of those Railway employees who were recruited against the posts/vacancies advertised/notified for recruitment, on or before 22.12.2003.

A copy of Department of Pension & Pensioners' Welfare (DoP&PW's) O.M. No. 57/05/2021-P&PW(B) dated 03rd March, 2023 is enclosed herewith for compliance and guidance. These instructions shall apply *mutatis mutandis* on the Railways also. Central Civil Services (Pension) Rules, 1972 correspond to the Railway Services (Pension) Rules, 1993. The Department of Economic Affairs, Ministry of Finance Notification No. 5/7/2003-ECB & PR, dated 22.12.2003, mentioned in DoP&PW's O.M. dated 03.03.2023 has been circulated vide this office letter No. F(E)III/2003/PN1/24, dated 31.12.2003.

2. Similar to the amendments made in the Central Civil Services (Pension) Rules, 1972, and other connected rules, as mentioned in para 1 of the DoP&PW's O.M. dated 03.03.2023, the Railway Services (Pension) Rules, 1993 and other connected rules were also amended vide Notification No. F(E)III/2003/PN1/38 dated 30.12.2003. Further, DoP&PW's O.M. No. 57/04/2019-P&PW(B) dated 17.02.2020 was circulated to all Zonal Railways/PUs vide letter of even number dated 03.03.2020.

3. The Railway servants who exercise option in terms of DoP&PW's O.M. dated 03.03.2023 to switch over to the pension scheme under Railway Services (Pension) Rules, 1993, shall be required to subscribe to the State Railway Provident Fund (SRPF). As regards account of the corpus in the NPS account of the Railway servant, the instructions issued vide Board's letter No. 2020/AC-II/21/7, dated 18.09.2020, may be followed.



(Sanjay Prashar)
Deputy Director, Finance(Estt.)-III
Railway Board

D.A.: as above

No. D-43/12/2018-F(E)III

New Delhi, dated: 10.03.2023.

Copy to:-

Deputy Comptroller and Auditor General of India (Railways), Room No. 222, Rail Bhawan, New Delhi



For Member Finance, Railway Board

No. D-43/12/2018-F(E)III

New Delhi, dated: 10.03.2023.

Copy to:-

1. The General Secretary, NFIR, Room No. 256-E, Rail Bhawan, New Delhi.
2. The General Secretary, AIRF, Room No. 253, Rail Bhawan, New Delhi.
3. The Members of the National Council, Departmental Council and Secretary Staff Side, National Council, 13-C, Feroz Shah Road, New Delhi.
4. The Secretary General, FROA, Room No. 256-A, Rail Bhawan, New Delhi.
5. The Secretary General, IRPOF, Room No. 268, Rail Bhawan, New Delhi.
6. The Secretary, RBSS, Group 'A' Officers Association, Rail Bhawan.
7. The Secretary, RBSS, Group 'B' Officers Association.
8. The General Secretary, RBSSSA, Room No. 451-A, Rail Bhawan, New Delhi.
9. The Secretary, Railway Board Ministerial Staff Association.
10. The Secretary, Railway Board Class IV staff Association.
11. The General Secretary, All India SC/ST Railway Employees Association, Room No. 7, Rail Bhawan, New Delhi
12. The General Secretary, All India O.B.C. Railway Employees Federation (AIOBCREF), Room No.48, Rail Bhawan.



For Principal Executive Director (IR), Railway Board.

No. D-43/12/2018-F(E)III

New Delhi, dated: 10.03.2023.

Copy to:-

Adv. to MR, EDPG to MR, OSD to MR, OSD (Co-ord) to MR, PS to MoSR(D), EDPG to MoSR(D), PS to MoSR(J), EDPG to MoSR(J), DPG to MoSR(J).

PSOs/Sr.PPSs/PPSs to CRB, MF, M/O&BD, M/Infra, M/TRS, Secretary/RB.

DG/HR, DG/Safety, DG(RHS), DG(RPF).

All Addl. Members, PEDs, All EDs, JSs.

Pay & Accounts Officer, M/o Railways (Railway Board)

No. D-43/12/2018-F(E)III

New Delhi, dated: 10.03.2023.

Copy also to:-

1. The DGs, IRICEN/Pune, IRIEEN/Nasik Road, IRIMEE/Jamalpur, IRISSET/Secunderabad
2. Principal CAO, PLW, Patiala.
3. The CMDs, IRCON, IRFC, MRVC, IRC&TC, CONCOR, RITES, KRCL, RVNL, Railtel and MDs, CRIS, IRWO.
4. The Vice Chairman, Rail Land Development Authority, New Delhi.
5. The Registrar, RCT/Delhi.
6. Chairmen of all RRBs
7. The Chief Commissioner of Railway Safety/ Lucknow

(Copy to Department of Pension & Pensioners' Welfare(DoP&PW) with respect to their O.M. No. 57/05/2021-P&PW(B) dated 03.03.2023).

No. 57/05/2021-P&PW(B)
Government of India
Ministry of Personnel, Public Grievances and Pensions
Department of Pension and Pensioners' Welfare

Lok Nayak Bhawan, Khan Market,
New Delhi, the 03rd March , 2023

OFFICE MEMORANDUM

Subject: Coverage under Central Civil Services (Pension) Rules, in place of National Pension System, of those Central Government employees who were recruited against the posts/vacancies advertised /notified for recruitment, on or before 22.12.2003.

The undersigned is directed to say that consequent on introduction of National Pension System (NPS) vide Ministry of Finance (Department of Economic Affairs) Notification No. 5/7/2003-ECB & PR dated 22.12.2003, all Government servants appointed on or after 01.01.2004 to the posts in the Central Government service (except armed forces) are mandatorily covered under the said scheme. The Central Civil Services (Pension) Rules, 1972 and other connected rules were also amended vide Notification dated 30.12.2003 and, after the said amendment, those rules are not applicable to the Government servants appointed to Government service after 31.12.2003.

2. Subsequently, Department of Pension and Pensioners' Welfare in consultation with the Department of Personnel & Training, Department of Expenditure and Department of Legal Affairs in the light of the various representations/references and decisions of Hon'ble Courts, issued instructions vide OM No. 57/04/2019-P&PW(B) dated 17.02.2020 giving one time option to Central Government employees who were declared successful for recruitment in the results declared on or before 31.12.2003 against vacancies which occurred before 01.01.2004 and were covered under the National Pension System on joining service on or after 01.01.2004, to be covered under the CCS(Pension) Rules, 1972 (now 2021). There was fixed time schedule for different activities under the aforesaid OM dated 17.02.2020.

3. Representations have been received in this Department from the Government servants appointed on or after 01.01.2004 requesting for extending the benefit of the pension scheme under Central Civil Services (Pension) Rules, 1972 (now 2021) on the ground that their appointment was made against the posts/vacancies advertised/notified for recruitment prior to notification for National Pension System, referring to court judgments of various Hon'ble High Courts and Hon'ble Central Administrative Tribunals allowing such benefits to applicants.



4. The matter has been examined in consultation with the Department of Financial Services, Department of Personnel & Training, Department of Expenditure and Department of Legal Affairs in the light of the various representations/references and decisions of the Courts in this regard. It has now been decided that, in all cases where the Central Government civil employee has been appointed against a post or vacancy which was advertised/notified for recruitment/appointment, prior to the date of notification for National Pension System i.e. 22.12.2003 and is covered under the National Pension System on joining service on or after 01.01.2004, may be given a one-time option to be covered under the CCS(Pension) Rules, 1972 (now 2021). This option may be exercised by the concerned Government servants latest by 31.08.2023.

5. Those Government servants who are eligible to exercise option in accordance with para-4 above, but who do not exercise this option by the stipulated date, shall continue to be covered by the National Pension System.

6. The option once exercised shall be final.

7. The matter regarding coverage under the CCS (Pension) Rules, 1972 (now 2021), based on the option exercised by the Government servant, shall be placed before the Appointing Authority of the posts for which such option is being exercised for consideration, in accordance with these instructions. In case the Government servant fulfills the conditions for coverage under the CCS (Pension) Rules, 1972 (now 2021), in accordance with these instructions, necessary order in this regard shall be issued latest by 31st October, 2023. The NPS account of such Government servants shall, consequently, be closed w.e.f. 31st December, 2023.

8. The Government servants who exercise option to switch over to the pension scheme under CCS (Pension) Rules, 1972 (now 2021), shall be required to subscribe to the General Provident Fund (GPF). Regarding account of the corpus in the NPS account of the Government servant, Controller General of Accounts (CGA) has furnished the following clarification vide letter No. 1(7)(2)/2010/cia./TA III/390 dated 14.11.2019 & I.D. Note No. TA-3-6/3/2020-TA-III/cs-4308/450 dated 23.12.2022:

- i. **Adjustment of Employees' contribution in Accounts:** Amount may be credited to individual's GPF account and the account may be recasted permitting up-to-date interest (Authority-FR-16 & Rule 11 of GPF Rules).
- ii. **Adjustment of Government contribution under NPS in Accounts:** To be accounted for as (-) Dr. to object head 70 - Deduct Recoveries under Major Head 2071 - Pension and other Retirement benefit - Minor Head 911- Deduct Recoveries of over payment (GAR 35 and para 3.10 of List of Major and Minor Heads of Accounts).



- iii. **Adjustment of increased value of subscription on account of appreciation of investments** – May be accounted for by crediting the amount to Govt. account under M.H. 0071- Contribution towards Pension and Other Retirements Benefits 800- Other Receipts (Note under the above Head in LMMHA).

9. **All Ministries/Departments are requested to give wide publicity to these orders without fail.** The cases of those Government servants who fulfill the conditions mentioned in this O.M. and who exercise option to switch over to the pension scheme under CCS (Pension) Rules, 1972 (now 2021) may be settled by the administrative Ministries/Departments in accordance with these orders.

10. This issues in consultation with Ministry of Finance, Department of Expenditure vide ID Note No. 1(7)/EV/2019 dated 05.12.2022 & 07.02.2023 and in consultation with Controller General of Accounts vide their I.D. Note No. TA-3-6/3/2020-TA-III/cs-4308/450 dated 23.12.2022.

11. In so far as the persons serving in the Indian Audit and Accounts Department are concerned, these orders are issued in consultation with Comptroller and Auditor General of India, as mandated under Article 148(5) of the Constitution of India.

12. Hindi version will follow.



03.03.2023

(Sanjiv Narain Mathur)
Additional Secretary to Government of India

To,

1. All Central Government Ministries / Departments.
2. Department of Expenditure, Ministry of Finance, North Block, New Delhi.
3. C&AG, Bahadur Shah Zafar Marg, New Delhi.
4. Ministry of Railways, Railway Board, for information, New Delhi.
5. Department of Personnel and Training, North Block, New Delhi.
6. Department of Financial Services, Jeevan Deep Building, Parliament Street, New Delhi.
7. AD (OL) for Hindi version.
8. NIC for uploading on Department's website.



भारत सरकार GOVERNMENT OF INDIA
रेल मंत्रालय MINISTRY OF RAILWAYS
रेलवे बोर्ड (RAILWAY BOARD)

RBA No. 76/2020

No. 2020/AC-II/21/7

New Delhi, dated 18.09.2020

General Managers/PFAs,
All Indian Railways & PUs etc.

Sub: ACS No. 150- Introduction of new detailed head in Indian Railway Finance Code Vol. II for Accountal of NPS Accumulation on Mobility of personnel amongst Central/State and Autonomous Bodies while working under Pensionable establishment.

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Please connect Board's letter No. F(E)III/2005/PN1/35 dated 19.08.2020 circulating Department of Pension and Pensioners' Welfare(DOP&PW)'s O.M. No. 28/30/2004-P&PW (B) dated 11.06.2020. As regards instructions with respect to para 9 of DOP&PW's letter ibid, the accountal of corpus of NPS account of Railway employees will be as follows:

| S.No. | Issues                                                                                 | Adjustment process                                                                                                                                                                                                                |
|-------|----------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.    | Adjustment of Employees contribution in Accounts                                       | Account may be credited to individual SRPF Account and the account may be re-casted permitting up-to-date interest                                                                                                                |
| 2.    | Adjustment of Government contribution under NPS in Accounts                            | Amount may be credited to SMH 11 -940 Credits under NPS -941 - Adjustment of Government Contribution to NPS (New detailed head introduced vide ACS No. 150 to F-II enclosed herewith)                                             |
| 3.    | Adjustment of increased value of subscription on account of appreciation of investment | May be crediting to SMH 11 -940 Credits under NPS - 942 - Adjustment of increased value of subscription in NPS on account of appreciation of investment (New detailed head introduced vide ACS No. 150 to F-II enclosed herewith) |

Contents of the correction slip may please be circulated suitably. Kindly acknowledge receipt.

DA: As above.

(Sanjeev Sharma)  
Director Finance/Accounts  
Railway Board

Copy to:

1. Dy. C&AG (Railways) Room No. 224, Rail Bhawan, New Delhi.
2. DG/HR, AM(Revenue), EDFE
3. AC-I (Comp), AC-III (6 copies), AC-IV, Code Revision, Accounts Inspection, Accounts Appropriation, Finance (Budget), Pay & Accounts/Rly Bd.



Advance Correction Slip No. 150

**INDIAN RAILWAY FINANCE CODE - VOLUME - II**  
(Second Reprint Edition 2008).

Please introduce the following Detailed Head under Sub Major Head 11 (Erstwhile Demand No. 13) - Abstract 'L' Provident Fund, Pension and Other- Retirement Benefits - Minor Head - 900 Credits or recoveries - under Sub Head - 940 Credits under NPS for 'Adjustment of Government contribution under NPS' and 'Adjustment of increased value of subscription on account of appreciation of investment':

| Minor Heads               | Sub-Heads             | Detailed Heads                                                                                                                                            |
|---------------------------|-----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| 900 Credits or recoveries | 940 Credits under NPS | 941 - Adjustment of Government Contribution to NPS<br>942 - Adjustment of increased value of subscription in NPS on account of appreciation of investment |

(Authority: Board's Letter No. 2020/AC-II/21/7 dated 18.09.2020 - RBA No. 76/2020)