

Eastern Railway

Personnel Department

Kolkata, dated 20.05.2022

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

ALL CONCERNED

As per Standard list

Sub: Provision for extending benefits under CCS (Pension) Rules or CCS (EOP) Rules to family of missing Central Government employees covered under National Pension System (NPS) – reg.

A copy of Railway Board's letter No. D-43/7/2019-F(E)III dated 12.05.2022 (RBE No. 58/2022) alongwith a copy of Department of Pension & Pensioners' Welfare (DOP&PW)'s O.M. No. 57/03/2020-P&PW(B) dated 28.04.2022 on the above subject matter is sent herewith for information and guidance.

Railway Board's earlier letter no. 2016/F(E)III/1(1)/3 dated 27.05.2016 (RBE No. 55/2016) mentioned therein was circulated under this office Sl. No. 111/2016.

Railway Board's letter Nos. 2008/AC-II/21/19 dated 29.05.2009 (RBA No. 31/2009) and F(E)III/2009/PN1/7 dated 15.07.2013 are enclosed herewith for ready reference.

DA: As above


20.05.22

(Md. Tarique)
Sr. Personnel Officer (NG)
for Principal Chief Personnel Officer


20/05/22

Index No. 1058: Same as subject.

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

No. D-43/7/2019-F(E)III

New Delhi, Dated: 12.05.2022.

**The GMs/Principal Financial Advisors,
All Zonal Railways/Production Units (etc),
DGs of RDSO and NAIR.**

Subject: Provision for extending benefits under CCS (Pension) Rules or CCS (EOP) Rules to family of missing Central Government employees covered under National Pension System (NPS)- reg.

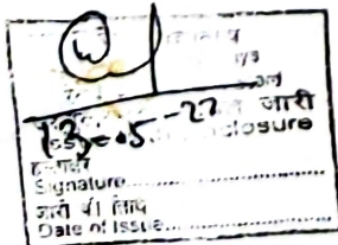
A copy of Department of Pension & Pensioners' Welfare (DOP&PW)'s O.M. No. 57/03/2020-P&PW(B) dated 28.04.2022 is enclosed for information and guidance. These instructions shall apply mutatis mutandis on the Railways also.

2. The Central Civil Services (Pension) Rules, 1972 and the Central Civil Services (Extra Ordinary Pension) Rules, referred to in the enclosed O.M. correspond to the Railway Services (Pension) Rules, 1993 and the Railway Services (Extra Ordinary Pension) Rules, 1993, respectively. Ministry of Finance (Department of Economic Affairs)'s O.M. No. 5/7/2003-ECB&PR dated 22.12.2003 and Pension Fund Regulatory and Development Authority's (Exits and Withdrawals under National Pension System) Regulations, 2015 were circulated on the Railways vide Board's letter No. F(E)III/2003/PN1/24 dated 31.12.2003 & No. 2016/F(E)III/1(1)/3 dated 27.05.2016, respectively.

3. The Railway Board's instructions corresponding to DOP&PW's instructions referred to in their aforesaid O.M. dated 28.04.2022 are given below-

S.No.	DOP&PW's instructions	Corresponding instructions of Railway Board
1.	O.M.No. 38/41/06/P&PW(A) dated 05.05.2009	Letter No. 2008/AC-II/21/19 dated 29.05.2009
2.	O.M.No. 1/17/2011-P&PW(E) dated 25.06.2013	Letter No. F(E)III/2009/PN1/7 dated 15.07.2013

4. Central Civil Services (Implementation of NPS) Rules, 2021 issued by DOP&PW vide their gazette notification dated 31.03.2021 is under examination for adoption on Railways.



O/c

G. Priya Sudarsani
(G.Priya Sudarsani),
Director, Finance (Estt.),
Railway Board.

No. 57/03/2020-P&PW (B)
Government of India
Ministry of Personnel, Public Grievances and Pension
Department of Pension and Pensioners' Welfare

Lok Nayak Bhavan, Khan Market
New Delhi, Dated the 28th April, 2022

OFFICE MEMORANDUM

Subject:- Provision for extending benefits under CCS (Pension) Rules or CCS (EOP) Rules to family of missing Central Government employees covered under National Pension System (NPS)-reg.

The undersigned is directed to say that the New Pension Scheme (now called as National Pension System) (NPS) was introduced vide Ministry of Finance, Department of Economic Affairs' notification No. 5/7/2003-ECB&PR dated 22.12.2003. It was provided that NPS would be mandatory for all new recruits to the Central Government service from 1st of January 2004 except the Armed Forces. Simultaneously, the Central Civil Services (Pension) Rules, 1972 and the Central Civil Services (Extraordinary Pension) Rules were amended to provide that those rules would be applicable to the Government servants appointed on or before 31.12.2003.

2. However, considering the hardship being faced by the Government servants appointed on or after 01.01.2004, benefits of CCS (Pension) Rules, 1972 or CCS(Extraordinary Pension) Rules, as the case may be, were extended on provisional basis, in the event of death of Government servant covered by NPS or his discharge from service on invalidation / disablement, vide this Department's OM No. 38/41/06/P&PW(A) dated 05.05.2009.

3. Further, the Central Civil Services (Implementation of National Pension System) Rules, 2021 have been notified on 31.03.2021 inter-alia providing Government servants covered under these rules for exercise of options during their service for availing benefits of CCS (Pension) Rules, 1972 or CCS(Extraordinary Pension) Rules, as the case may be, or benefits from their Accumulated Pension Corpus under National Pension System, in the event of death of the Government servant covered under NPS or his discharge from service on account of invalidation or disablement.

4. If a Government servant covered by the CCS (Pension) Rules, 1972 goes missing, the benefits of arrears of salary, family pension, retirement gratuity, leave encashment, etc. are paid to the families of the missing employees in accordance with the instructions issued vide this Department's OM No. 1/17/2011-P&PW(E) dated 25.06.2013. References have been received from Ministries / Departments for extending the provisions of the OM dated 25.06.2013 to Government servants covered under NPS, who go missing during service and whose whereabouts are not known.

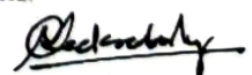


5. The matter has been examined in consultation with Department of Personnel and Training, Department of Financial Services and Department of Expenditure. Considering the hardship faced by the family of such Government servants, it has been decided to extend the benefits of this Department's OM No. 1/17/2011-P&PW(E) dated 25.06.2013 to the families of Government servants covered by NPS who go missing during service. Accordingly, in all cases where a Government servant covered by NPS goes missing during service, the benefits of family pension may be paid to the family if the missing Government servant had exercised option for benefits under CCS (Pension) Rules on death or discharge from service on disability/invalidation or the benefits under CCS (Pension) Rules is the default option under the Central Civil Services (Implementation of National Pension System) Rules, 2021. The benefit of arrears of salary, retirement gratuity and leave encashment shall be paid to the family in all cases where a Government employee covered under NPS goes missing during service, irrespective whether the employee had exercised option for benefits under CCS (Pension) Rules or under the Pension Fund Regulatory and Development Authority (Exits and Withdrawals under National Pension System) Regulations, 2015. Payment of the benefits to the family of the missing Government servant would, however, be subject to the conditions and procedural requirements, as mentioned in this Department's OM dated 25.06.2013.

6. In the case of a Government servant covered under NPS goes missing during service and his family is given family pension under CCS(Pension) Rules or CCS(EOP) Rules, the Permanent Retirement Account under National Pension System would remain suspended till the Government servant re-appears or till he is declared dead in accordance with the law. In the event of re-appearance of Government servant, the NPS account would be re-activated and the same account under NPS will become operative. Recoveries of payments made to the family of missing NPS employee would be made from the indemnifier as provided under this Department's OM dated 25.06.2013. However, in the event of Government servant being declared dead at any time or after seven years, Government contribution and returns thereon from the accumulated pension corpus under NPS would be transferred to the Government account and remaining corpus comprising of employees' contribution and returns thereon would be paid to the nominee or legal heir as the case may be in accordance with CCS(Implementation of NPS) Rules, 2021 and family will keep getting benefits as per CCS (Pension) Rules or CCS(EOP) Rules, as the case may be.

7. The claim by the Government servant or the family for getting benefits under CCS (Pension) Rules, or CCS(EOP) Rules, as the case may be, would be submitted in the same manner as prescribed under the relevant rules and DoPPW OM dated 25.06.2013. The process for grant of benefits under CCS(Pension) Rules, or CCS(EOP) Rules would be initiated in accordance with the option exercised by the Government servant or default option prescribed under CCS (Implementation of NPS) Rules, 2021. Necessary action for freezing of account under NPS would be started simultaneously and the process of grant of benefits under CCS(Pension) Rules or CCS(EOP) Rules, as the case may be, should not be deferred till the process of freezing of account under NPS is completed.

8. These orders shall take effect from 01.01.2004. Interest on delayed payment of retirement gratuity, as provided under the CCS(Pension) Rules, would be paid at the rates and manner applicable for Public Provident Funds deposits from time to time. However, no interest would be paid for any amount due before issue of these instructions.



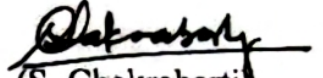
9. In all those cases where on re-appearing of Government servant whose whereabouts were not known, and where benefits under DoPPW OM dated 25.06.2013 have been paid, the quantum of family pension awarded exceeds the recoverable emoluments, the matter needs to be settled in consultation with Department of Pension and Pensioners' Welfare and Department of Expenditure.

10. All Ministries / Departments are requested to bring the contents of these orders to the notice of Controller of Accounts / Pay and Accounts Officers and Attached / Subordinate Offices under them.

11. This issues in consultation with of Ministry of Finance, Deptt. of Expenditure vide ID Note No. 1(11)/EV/2021 dated 29.03.2022 and in consultation with Controller General of Accounts vide their I.D. Note No. TA-3-104/5/2019-TA-III/CS-557/235 dated 15.03.2021.

12. 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.

13. Hindi version will follow.


(S. Chakrabarti)

Under Secretary to the Government of India

To,

1. All Central Government Ministries / Departments.
2. Chief Secretaries of all State Governments/UTs.
3. Accountant Generals in the States and UTs.
4. Department of Expenditure, Ministry of Finance, North Block, New Delhi.
5. C&AG, Bahadur Shah Zafar Marg, New Delhi.
6. Ministry of Railways, Railway Board, New Delhi.
7. Department of Financial Services, Jeevan Deep Building, Parliament Street, New Delhi.
8. CGA, Department of Expenditure, INA, New Delhi.
9. AD(OL) for Hindi version.
10. NIC for posting on the website of this Department.

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

No. F(E)II/2009/PN1/7

New Delhi, Dated: 15.07.2013.

The GMs/FA&CAOs,
All Indian Railways/Production Units/RDSO.
(As per mailing list)

Subject: Grant of family pension and gratuity to the eligible member of the family of an employee/pensioner/family pensioner reported missing – consolidated instructions – regarding.

A copy of Department of Pension and Pensioners' Welfare (DOP&PW)'s O.M. No. 1/17/2011-P&PW(E) dated 24.06.2013 on the above subject is enclosed for information and compliance. These instructions shall apply mutatis mutandis on the Railways also. Rules 50, 54 and 71 of the CCS(Pension) Rules, 1972 referred to therein correspond to Rules 70, 75 and 15 of the Railway Services(Pension) Rules, 1993 respectively.

2. A concordance of DOP&PW's instructions referred to in the enclosed O.M. and Railway Board's corresponding instructions is given below :-

S.No.	DOP&PW's instructions	Corresponding instructions of Railway Board
1.	1/17/86-P&PW dated 29.08.1986	F(E)III/86/PN1/17 dated 19.09.1986
2.	1/17/86-P&PW(C) dated 25.01.1991	F(E)III/86/PN1/17 dated 27.03.1991
3.	1/17/86-P&PW(E) dated 18.02.1993	F(E)III/86/PN1/17 dated 21.01.1994
4.	1/28/04-P&PW-(E) dated 31.03.2009	F(E)III/2009/PN1/7 dated 30.04.2009
5.	1/28/04-P&PW-(E) dated 02.07.2010	F(E)III/2009/PN1/7 dated 13.07.2010
6.	1/17/2011-P&PW(E) dated 14.09.2011	F(E)III/2009/PN1/7 dated 27.10.2011
7.	1/17/2010-P&PW(E) dated 02.01.2012	F(E)III/2009/PN1/7 dated 24.02.2012

3. Please acknowledge receipt.

D.A.: One.


(SUKHENDER KAUR)
Joint Director Finance (Estt.),
Railway Board.

No. F(E)III/2009/PN1/7

New Delhi, Dated: 15.07.2013.

Copy to Deputy Comptroller and Auditor General of India (Railways), Room No.224, Rail Bhavan, New Delhi (40 spares).


for Financial Commissioner/Railways.

F.No.1/17/2011-P&PW (E)
Government of India
Ministry of Personnel, P.G. & Pensions
Department of Pension & Pensioners' Welfare

Lok Nayak Bhawan,
Khan Market, New Delhi
Dated: 24th June, 2013

OFFICE MEMORANDUM

25 JUN 2013

Sub: Grant of family pension and gratuity to the eligible member of the family of an employee/pensioner/family pensioner reported missing – consolidated instructions - regarding.

The provisions regarding grant of gratuity and family pension to the members of families of the deceased Government servants/pensioners who were appointed on or before 31st December, 2003 and who are/were born on pensionable establishments are contained in Rules 50-54 of the Central Civil Services (Pension) Rules, 1972. The instructions regarding grant of family pension and gratuity under these rules to the eligible member of the family of an employee reported missing had been issued vide this Department's earlier office memorandum No. 1/17/86-P&PW, dated 29th August, 1986. Clarifications/amendments in this regard were issued vide OM No. 1/17/86-P&PW, dated 25th January, 1991 and 18th February, 1993 and OM No. 1/28/04-P&PW(E) dated 31st March, 2009 and 2nd July, 2010, O.M. of even number, dated 14th September, 2011 and OM No. 1/17/2010-P&PW(E), dated 2nd January, 2012.

2. A reference has been received in this Department to clarify whether in a situation where SHO states that FIR is not required to be lodged in the case of person gone missing, the eligible member of the family can be granted family pension. The matter has been examined in consultation with the Ministry of Home Affairs. Section 154 (1) of the Criminal Procedure Code mandates filing of an FIR by the Police authorities on a report received of the commission of a cognizable offence. A missing person per se does not point to commission of a cognizable offence. In view of this, cognizance of a person's disappearance can be taken by the Head of Office on the basis of an authenticated Daily Diary (DD)/General Diary Entry (GDE), filed by the Police authorities concerned, as per the practice prevalent in that State/UT.

3. It has now been decided to issue consolidated instructions in supersession of previous instructions regarding grant of family pension to the eligible members of family of the employee/pensioner/family pensioner reported missing and whose whereabouts are not known. It includes those kidnapped by insurgents/terrorists but does not include those who disappear after committing frauds/crime etc.

4. In the case of a missing employee/pensioner/family pensioner, the family can apply for the grant of family pension, amount of salary due, leave encashment due and the amount of GPF and gratuity (whatever has not already been received) to the Head of Office of the organisation where the employee/pensioner had last served, six months after lodging of Police report. The family pension and/or retirement gratuity may be sanctioned by the Administrative Ministry/Department after observing the following formalities:-

- (i) The family must lodge a report with the concerned Police Station and obtain a report from the Police, that the employee/ pensioner/ family pensioner has not been traced despite all efforts made by them. The report may be a First Information Report or any other report such as a Daily Diary/General Diary Entry.

- (ii) An Indemnity Bond should be taken from the nominee/dependants of the employee/pensioner/family pensioner that all payments will be adjusted against the payments due to the employee/pensioner/family pensioner in case she/he appears on the scene and makes any claim.

5. In the case of a missing employee, the family pension, at the ordinary or enhanced rate, as applicable, will accrue from the expiry of leave or the date up to which pay and allowances have been paid or the date of the police report, whichever is later. In the case of a missing pensioner/family pensioner, it will accrue from the date of the police report or from the date immediately succeeding the date till which pension/family pension had been paid, whichever is later.

6. The retirement gratuity will be paid to the family within three months of the date of application. In case of any delay, the interest shall be paid at the applicable rates and responsibility for delay shall be fixed. The difference between the death gratuity and retirement gratuity shall be payable after the death of the employee is conclusively established or on the expiry of the period of seven years from the date of the police report.

7. Before sanctioning the payment of gratuity, the Head of Office will assess all Government dues outstanding against the employee/pensioner and effect their recovery in accordance with Rule 71 of the CCS (Pension) Rules, 1972 and other instructions in force for effecting such recoveries.

8. The amount of salary due, leave encashment due and the amount of GPF will be paid to the family in the first instance as per the nominations made by the employee/pensioner on filing of a police report and submission of an indemnity bond as indicated above.

9. The benefits to be sanctioned to the family/nominee of the missing employee/pensioner will be based on and regulated by the emoluments drawn by him/her and the rules/orders applicable to him/her as on the last date he/she was on duty including authorised periods of leave.

10. Formats of separate Indemnity Bonds to be used in the case of missing employees, missing pensioners and missing family pensioners are available at this department's website www.persmin.nic.in.

Encl: As above.

वर्क और प्रमाण विभाग, लोक नयक भवन Dept. of Personnel & Tgt., L. N. Bhawan प्राप्ति और निष्पत्ति अनुभाग Receipt & Issued Section
25 JUL 2013
जारी किया/ISSUED

OIC

Sujasha Choudhury
(Sujasha Choudhury)
Deputy Secretary
Tel. No. 24635979

1. All Ministries/Departments of the Government of India
2. O/o The Comptroller & Auditor General of India, 9, DDU Marg, New Delhi.
3. O/o The Controller General of Accounts, Lok Nayak Bhawan, New Delhi.
4. Ministry of Railways, Rail Bhawan, New Delhi. (w.r.t. their OM No. BE/II/2009/PN1/7, dated 11.03.2013.

Copy to NIC, 3rd Floor, Lok Nayak Bhawan, New Delhi, with a request to post the Office Memorandum on the website of this department.

Copy to All Desks.

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

RBA No.31/2009

No.2008/AC-II/21/19

New Delhi, Dated: 29.05.2009.

**The GMs/FA&CAOs,
All Indian Railways/ Production Units.
(As per mailing list)**

**Subject: Additional Relief on death/disability of Government servants covered by the
New Defined Contribution Pension System (NPS).**

A copy of Department of Pension and Pensioners' Welfare (DOP&PW)'s O.M. No. 38/41/06/P&PW(A) dated 5th May,2009 on the above subject is enclosed for information and compliance. These instructions shall apply mutatis mutandis on the Railways also.

2. Central Civil Services (Pension) Rules, 1972 and Central Civil Services (Extraordinary Pension) Rules, referred to in the enclosed O.M., correspond to Railway Services (Pension) Rules,1993 and Railway Services (Extraordinary Pension) Rules,1993. Ministry of Finance (Department of Economic Affairs)'s O.M. No. 5/7/2003-ECB & PR dated 22.12.2003 was circulated on the Railways vide Board's letter No. F(E)III/2003/PN1/24 dated 31.12.2003. Rules 38, 49, 50 and 54 of CCS(Pension)Rules, 1972, referred to in the enclosed O.M., correspond to Rules 55, 69, 70 and 75 of Railway Services(Pension) Rules,1993.

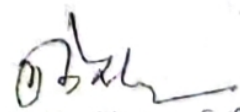
3. Accordingly a proposal for introduction of new accounts heads under Abstract O- has been sent to Controller General of Accounts/ Ministry of Finance. Since it may take some time, the expenditure on the above may temporarily be booked under Abstract N- Suspense, under the following new sub/ detailed heads introduced vide ACS no. 101, enclosed herewith:

Sub head	130- Provisional payments under NPS
Detailed Head	131- Provisional Superannuation and Retiring Pension
	132- Provisional Invalid pension
	133- Provisional Disability Pension
	134- Provisional Extra ordinary Family pension
	135- Provisional Retirement Gratuity
	136- Provisional Death Gratuity

The amount booked there under would be accounted for under the relevant accounts heads after the same are notified. Necessary budget requirement may be projected accordingly.

Kindly acknowledge receipt and ensure compliance.

DA: As above


(M.K.Singh) 27.5.09
Director Finance Accounts
Railway Board

No. 38/41/06/P&PW(A)
Government of India
Ministry of Personnel Public Grievances and Pensions
Department of Pension and Pensioners Welfare

Lok Nayak Bhawan,
Khan Market, New Delhi-110 003
Dated 5th May, 2009

OFFICE MEMORANDUM

Sub: Additional Relief on death/disability of Government servants covered by the new Defined Contribution Pension System (NPS)

The undersigned is directed to say that the pension of the Government servants appointed on or after 1.1.2004 is regulated by the new Defined Contribution Pension System (known as New Pension Scheme), notified by the Ministry of Finance (Department of Economic Affairs) vide their O.M. No. 5/7/2003-ECB 2 PR dated 22.12.2003.

2. On introduction of the New Pension Scheme, among others, the Central Civil Services (Pension) Rules, 1972 and the Central Civil Services (Extraordinary Pension) Rules were amended on 30.12.2003. Under the amended Rules, the benefits of Invalid Pension/Disability Pension and Family Pension/Extraordinary Family Pension/Liberalized Pensionary Award relief are not available to the Government servants appointed on or after 1.1.2004.

3. Ministry of Finance (Department of Economic Affairs) has subsequently clarified that the New Pension Scheme is a replacement for only pension under normal circumstances and family pension in case of death of employees after retirement.

4. A High Level Task Force (HLTF) constituted by the Government has recommended certain additional benefits that can be provided on death or discharge on invalidation/disability of a Government servant covered by the New Pension Scheme. It is likely to take some time before the Rules regulating these benefits under the New Pension System are put in place.

5. Meanwhile, considering the hardships being faced by the employees appointed on or after 1.1.2004 who are discharged on invalidation/disablement and by the families of such employees who have died during service since 1.1.2004, the President is pleased to extend the following benefits to Central Civil Government Servants covered by the New Pension Scheme, on provisional basis till further orders:

- (i) Retirement from Government service on invalidation not attributable to Government duty:

- (i) Invalid Pension calculated in terms of Rule 38 and Rule 49 of the Central Civil Services (Pension) Rules, 1972.
 - (ii) Retirement gratuity calculated in terms of Rule 50 of the Central Civil Services (Pension) Rules, 1972.
- (II) Death in service not attributable to Government duty :
- (i) Family Pension (including enhanced family pension) computed in terms of Rule 54 of the Central Civil Services (Pension) Rules, 1972.
 - (ii) Death gratuity computed in terms of Rule 50 of the Central Civil Services (Pension) Rules, 1972.
- (III) Discharge from Government service due to disease/injury attributable to Government duty
- (i) Disability Pension computed in terms of the Central Civil Services (Extraordinary Pension) Rules.
 - (ii) Retirement gratuity computed in terms of the Central Civil Services (Extraordinary Pension) Rules read with Rule 50 of the Central Civil Services (Pension) Rules, 1972.
- (IV) Death in service attributable to Government duty:
- (i) Extraordinary Family Pension computed in terms of Central Civil Services (Extraordinary Pension) Rules and Scheme for Liberalised Pensionary Awards.
 - (ii) Death gratuity computed in terms of Rule 50 of the Central Civil Services (Pension) Rules, 1972.

The employee/ his family will also be paid Dearness Pension/Dearness Relief admissible from time to time in addition to the above benefits, on provisional basis.

6. The above provisional payments will be adjusted against the payments to be made in accordance with the Rules framed on the recommendations of the HLTF and recoveries, if any, will be made from the future payments to be made on the basis of those rules.

7. The recommendations of the HLTF envisage payment of various benefits on death/discharge of a Government employee after adjustment of the monthly-annuitised pension from the accumulated funds in the NPS Account of the employee. Therefore, no payment of monthly-annuitised pension will be made to the employee/family of the employee during the period he/she is in receipt of the provisional benefits mentioned in para 5 above.

8. In cases where, on discharge/death of the employee, the amount of accumulated funds in the NPS Account have been paid to the employee/family of the employee, the amount of monthly-annuitised pension from the date of discharge/death will be worked out in accordance with the rules/regulations to be notified by the Department of Financial Services/PFRDA and the same will be adjusted against the payment of benefits/relief after the notified rules in this respect are in place.

9. These instructions will be applicable to those Government servants who joined Government service on or after 1.1.2004 and will take effect from the same date i.e. 1.1.2004.

10. This Order issues with the concurrence of Ministry of Finance (Department of Expenditure) vide their U.O. No. 127/EV/2009 dated 13.4.2009.



(M.P. Singh)
Director

1. All Ministries/ Departments of Government of India
2. As per standard mailing list

**Advance Correction Slip no. 101 to Indian Railway Financial Code,
Volume II, 1996 Edition**

Please introduce following new accounts heads under Minor head 100-
Miscellaneous Advance Revenue of Abstract N-Suspense, with immediate
effect:

- Sub head 130- Provisional payments under NPS
- Detailed Head 131- Provisional Superannuation and Retiring Pension
- 132- Provisional Invalid pension
- 133- Provisional Disability Pension
- 134- Provisional Extra ordinary Family pension
- 135- Provisional Retirement Gratuity
- 136- Provisional Death Gratuity

(Authority: Board's letter No.2008/AC-II/21/19 dated 5.09)