PCPO's Serial No. 25/2025

Eastern Railway
(Personnel Department)
17 N.S. Road, Kolkata-700001

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

Kolkata, dated 01.04.2025

ALL CONCERNED
As per Standard list

Sub: Refund of employee's share with returns thereon on availing benefits under Railway Services (Pension) Rules, 1993 or Railway Services (Extraordinary Pension) rules, 1993 in the event of death of a railway servant covered under National Pension System or his discharge on the ground of disablement or invalidation.

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A copy of Railway Board's letter No. 2024/F(E)III/NPS1/5 dated 26.03.2025 (RBE No. 23/2025) on the above subject matter is sent herewith for information, guidance and necessary compliance.

Railway Board's earlier letter No. F(E)III/2003/PN1/24 dated 31.12.2003 (RBE No. 225/2003) and letter No. 2008/AC-II/21/19 dated 29.05.2009 (RBA No. 31/2009) and letter No. 2016/F(E)III/1(1)/3 dated 27.05.2016 (RBE No. 55/2016) as mentioned therein were circulated under this office Sl. Nos. 9(1)/2004, 89/2010 and 111/2016 respectively.

DA: As above

01/04/25
(K.C. Das)
Dy. Chief Personnel Officer (NG)
fr. Pr. Chief Personnel Officer

Index No. 1058: Guidelines regarding refund of employee's share with returns thereon on availing benefits under Railway Services (Pension) Rules, 1993 or Railway Services (Extraordinary Pension) Rules, 1993 in connection with additional Relief on death/disability of Government servants covered by the National Pension System.

RBE No.23/2025

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

No. 2024/F(E)III/NPS1/5 **New Delhi, dated: 26.03.2025.**

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

Subject: Refund of employee's share with returns thereon on availing benefits under Railway Services (Pension) Rules, 1993 or Railway Services (Extraordinary Pension) Rules, 1993 in the event of death of a railway servant covered under National Pension System or his discharge on the ground of disablement or invalidation.

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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 the NPS would be mandatory for all new recruits to the Central Government service from 1st of January 2004 except the Armed Forces. The same was adopted on Railways vide Board's letter No. F(E)III/2003/PN1/24 dated 31.12.2003. Simultaneously, the Railway Services (Pension) Rules, 1993 and the Railway Services (Extraordinary Pension) Rules, 1993 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 railway servants appointed on or after 01.01.2004, the benefits of the Railway Services (Pension) Rules, 1993 or the Railway Services (Extraordinary Pension) Rules, 1993, as the case may be, were extended on provisional basis, in the event of death of railway servant covered by NPS or his discharge from service on invalidation/disablement, vide Board's letter No. 2008/AC-II/21/19 dated 29.05.2009. These benefits being provisional in nature, were subject to adjustment against the final payments to be made in accordance with the Rules to be framed.

3. Thereafter, PFRDA notified PFRDA (Exits and Withdrawals under NPS) Regulations, 2015 under PFRDA Act, 2015 on 11.05.2015(adopted on Railways vide letter No. 2016/F(E)III/1(1)/3 dated 27.05.2016) which stipulates that if the subscriber or the family members of the deceased subscriber, upon his death, avails the option of additional relief on death or disability provided by the Government, the Government shall have the right to adjust or seek transfer of the entire accumulated pension wealth of the subscriber to itself. Therefore, on availing the benefits under RS (Pension) Rules, 1993 or RS (Extraordinary Pension) Rules, 1993 as the case may be, by the railway servant or the family members, the entire accumulated pension corpus under NPS was transferred into the Government Account.

4. If on death of a Subscriber or his discharge from service on invalidation or disablement, benefits are payable to the family members/railway servant under RS (Extraordinary Pension) Rules, 1993 or RS (Pension) Rules, 1993, the Government contribution and returns thereon in the accumulated pension corpus of the Subscriber shall be transferred to Government account. The remaining accumulated pension corpus shall be paid in lump sum to the railway servant or

the person(s) in whose favour a nomination has been made under the Pension Fund Regulatory and Development Authority (Exits and Withdrawals under NPS) Regulations, 2015, as the case may be.

5. In cases relating to NPS employees, where railway servant or the family member had been granted benefits under RS (Pension) Rules, 1993 or RS (Extraordinary Pension) Rules, 1993, in place of NPS in accordance with Board's letter No. 2008/AC-II/21/19 dated 29.05.2009 and the entire accumulated pension corpus under NPS was transferred to the Government account, only the Government contribution with returns thereon in the accumulated pension corpus of the subscriber would be retained in Government account and remaining corpus would be paid back to the railway servant or nominee(s) or legal heir(s), as the case may be.

6. These orders shall take effect from 01.01.2004. The employee's contribution with returns thereon would be returned to the nominee(s) / legal heir(s) / railway servant, as the case may be, along with interest calculated for the period from the date of death/boarding out up to the date of payment of that amount, at rates and manner applicable to Public Provident Fund deposits from time to time.

7. In cases related to railway servants covered under NPS, where the railway servant or the family members had been granted benefits under Railway Services (Pension) Rules, 1993 and the Railway Services (Extraordinary Pension) Rules, 1993 in accordance with Board's letter No. 2008/AC-II/21/19 dated 29.05.2009 and has also been granted benefits from the accumulated pension corpus under NPS of the railway servant, the railway servant or the family member availing benefit of pension under pension rules would require to refund (in cases where NPS accumulations were not deposited into the Government account or not already refunded into Government account for availing benefit under pension rules) the Government contribution with returns thereon in the accumulated pension corpus at the time of exit from NPS along with interest (upto the date of deposit in Government account) to be calculated at the same rate and manner as in the case of State Railway Provident Fund applicable from time to time to continue to avail benefit under pension rules.

8. Further, separate instructions regarding accountal procedure mentioned in Annexure-A of DoP&PW's O.M. No. 57/6/2021-P&PW(B) dated 14.10.2024 shall be issued by Accounts directorate separately.

G. Priya Sudarsani

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

No. 2024/F(E)III/NPS1/5 **New Delhi, dated: 26.03.2025.**

Copy to:-

Deputy Comptroller and Auditor General of India (Railways), Room No. 224, Rail Bhawan, New Delhi

G. Priya Sudarsani

For Member Finance, Railway Board

No. 2024/F(E)III/NPS1/5 New Delhi, dated:26.03.2025.

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.

26.3.25

For Principal Executive Director (IR), Railway Board.

No. 2024/F(E)III/NPS1/5 New Delhi, dated:26.03.2025.

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. 2024/F(E)III/NPS1/5 New Delhi, dated:26.03.2025.

Copy also to:-

1. The DGs, IRICEN/Pune, IRIEEN/Nasik Road. IRIMEE/Jamalpur, IRISET/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. 57/06/2021-P&PW(B) dated 14.10.2024).

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