कार्यालय, रक्षा लेखा नियंत्रक
उदयान विहार, नारंगी, गुवाहाटी-781171
OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS
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Through CDA Guwahati Website

No. AN/III//NPS/Vol-VII Date: 20/04/2023

To,
The Officer-in-Charge,
1) All Sub-Offices
2) All Sections of Main Office, Local

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

Ref: HQrs. Office Letter No. NPS-CORR/4/2020-NPS dated 06/04/2023.

A copy of HQrs. Office letter cited under reference on the above subject along with copy of Ministry of Personnel, Public Grievances and Pensions, Department of Pension and Pensioners' Welfare OM No. 57/05/2021 – P&PW(B) dated 03rd March, 2023 on the above mentioned subject is forwarded herewith for information and compliance please.

The content of the above mentioned OM may please be given wide publicity for compliance please.

Encl: As above.

Sd/-
(Rantu Saikia)
ACDA (AN)

Copy to:
The Oi/c IT & SW (Local) : For uploading on the CDA Guwahati website.

(Ruby Bose)
Sr. AO (AN – III)

हर काम देश के नाम"

कार्यालय , रक्षा लेखा महानियंत्रक

उलान बटार रोड, पालम, दिल्ली छावनी-110010

OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS

Ulan Batar Road, Palam, Delhi Cantt.- 110010

Phone: 011-25665821 Fax: email: nps.cgda@nic.in

No. NPS-CORR/4/2020-NPS Dated: 06.04.2023

To

All PCsDA/PCA(Fys)/CsDA

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

A copy of Ministry of Personnel, Public Grievances and Pensions, Department of Pension and Pensioners' Welfare OM No. 57/05/2021-P&PW(B) dated 03rd March, 2023 on the above subject is forwarded herewith for information and compliance please.

2. The content of the OM may please be given wide publicity for compliance please.

Encl: As above.

Sr. Dy. CGDA (NPS)

Copy to:

1. AN-IV (local) : For information and necessary action please.

2. IT & S Section : For uploading the same in CGDA website please.

-Sd-

Sr. Dy. CGDA (NPS)

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 accountal 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/cla./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.

03.03.202

(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.