



वशुधैव कुटुम्बकम्  
ONE EARTH · ONE FAMILY · ONE FUTURE

कार्यालय ,रक्षा लेखा नियंत्रक  
नं. 1स्टाफ रोड, सिकिंदराबाद ,  
Office of the Controller Of Defence Accou  
No.1 Staff Road, Secunderabad-500 009  
(Tele:040-27843385 / 27847957  
Fax: 040-27810499)



ANPAY/Gen Corr

दिनांक/Date:16.05.2023

सेवा में,/To

वे.ले.का(अ.श्रे) ई एम ई, सिकिंदराबाद/The PAO (ORs) EME, Secunderabad  
वे.ले.का(अ.श्रे)से.आ.कोर, सिकिंदराबाद/The PAO (ORs) AOC, Secunderabad  
सभी उप-कार्यालय/All Sub Offices and  
मुख्य कार्यालय के सभी अनुभाग/All the Sections of Main Office

**IMPORTANT CIRCULAR(महत्वपूर्ण परिपत्र)**

विषय: दिनांक 22.12.2023 से पूर्व भर्ती के लिए विज्ञापित/अधिसूचित पदों/रिक्तियों के अंतर्गत भर्ती किए गए केंद्र सरकार के कर्मचारियों को राष्ट्रीय पेंशन योजना के स्थान पर सी.सी.एस.(पेंशन) नियमों के अधीन शासित किये जाने के संबंध में।

**Subject:** Coverage under CCS (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-Reg.

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मुख्यालय कार्यालय के दिनांक 06.04.2023 के पत्रांक NPS – CORR/4/2020-NPS के अधीन प्राप्त पेंशन एवं पेंशनर कल्याण विभाग, कार्मिक, लोकशिकायत और पेंशन मंत्रालय के दिनांक 03.03.2023 के का.ज्ञा. सं. 57/05/2021-P&PW(B) की और एन.पी.एस अनुभाग द्वारा परिचालित दिनांक .04.2023 के पत्रांक NPS/GEN/CORR/2023-24 की प्रति सूचना, मार्गदर्शन और आवश्यक कार्रवाई हेतु भेजी जाती है।

A copy of Ministry of Personnel, Public Grievances and Pensions, Department of Pension and Pensioners' Welfare Office Memorandum No. 57/05/2021-P&PW(B) dated 03.03.2023, on the above subject received from Hqrs office vide Letter No.NPS – CORR/4/2020-NPS dated 06.04.2023 and circulated by NPS cell vide Letter No.NPS/GEN/CORR/2023-24 dated .04.2023 is forwarded herewith for information, guidance and necessary action please.

तदनुसार, जो कर्मचारी विकल्प देने के लिए अर्हता प्राप्त हैं उनके आवेदन और विकल्प-फार्म आगे की आवश्यक कार्रवाई हेतु दिनांक 15.06.2023 तक अनिवार्य रूप से इस कार्यालय को भेजे जाएँ। इस संबंध में शून्य रिपोर्ट भी भेजना आवश्यक है।

Accordingly, the applications & Option forms of employees who are eligible to exercise the option may please be forwarded to this office latest by 15.06.2023 for further necessary action. A nil report in this regard may also be forwarded.

ग्रूप अधिकारी(प्रशा) ने देख लिया है।GO(AN) has seen

वि. श्रीनिवास राव 21/5

(श्रीनिवास राव युलिचि)  
लेखा अधिकारी(प्रशा वेतन)



कार्यालय, रक्षा लेखा नियंत्रक  
नं.1, स्टाफ रोड, सिकंदराबाद - 500 009  
Office of the Controller Of Defence Accounts  
No.1 Staff Road, Secunderabad-500 009  
(दूरभाष/Phone No.:040-27843385/7957)  
ई-मेल/Email : cda-seed@nic.in

75  
आजादी का  
अमृत महोत्सव

सं./No. NPS/GEN/CORR/2023-24

दिनांक/Date: .04.2023

परिपत्र/CIRCULAR

सेवा में/To

र.ले.नि., सिकंदराबाद के अधीन सभी वे.ले.का./डी.डी.ओ.  
All the PAOs/DDOs under CDA Secunderabad

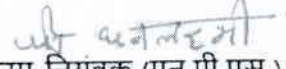
(र.ले.नि., सिकंदराबाद की वेबसाइट के माध्यम से)  
(Through CDA Secunderabad Website)

विषय : दिनांक 22.12.2003 को अथवा उससे पूर्व भर्ती के लिए विज्ञापित/अधिसूचित  
पदों/रिक्तियों के अधीन भर्ती किए गए केंद्र सरकार के कर्मचारियों को राष्ट्रीय  
पेंशन प्रणाली के स्थान पर सी.सी.एस. (पेंशन) नियम के अधीन शासित किया जाना।

Subject: Coverage under CCS (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

उपरोक्त विषय पर कार्मिक, लोक शिकायत और पेंशन मंत्रालय, पेंशन एवं पेंशनर कल्याण  
विभाग के दिनांक 06.04.2023 के कार्यालय ज्ञापन सं. 57/05/2021-P&PW(B) की एक प्रति (जो कार्मिक  
एवं प्रशिक्षण विभाग की वेबसाइट पर भी उपलब्ध है) आपकी सूचना और सख्त अनुपालन के लिए संलग्न  
है। / A copy of Ministry of Personnel, Public Grievances and Pensions, Department of Pension  
and Pensioners' Welfare Office Memorandum No. 57/05/2021-P&PW(B) dated 06.04.2023, on  
the above subject, which is also available on the website of DoP&T, is enclosed herewith for  
information and strict compliance please.

संलग्न: उपरोक्तानुसार  
Encls: As above

  
उप-नियंत्रक (एन.पी.एस.)

प्रतिलिपि/Copy To:

लेखा अधिकारी/The Accounts Officer  
आई.टी अनुभाग / IT Section  
स्थानीय / Local

र.ले.नि., सिकंदराबाद की वेबसाइट पर अपलोड करने हेतु।  
For uploading on CDA Secunderabad website please.

  
वरिष्ठ लेखा अधिकारी (एन.पी.एस.)

हर काम देश के नाम

# कार्यालय, रक्षा लेखा महानियंत्रक

उल्हान बटार रोड, पालम, दिल्ली कान्टो-110010

## OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS

Ulan Batar Road, Palam, Delhi Cantt - 110010

Phone: 011-25665821

Fax

email: [nps@cgda.gov.in](mailto:nps@cgda.gov.in)

No. NPS-CORR/4/2020-NPS

Dated: 06.04.2023

✓ To

AR PC&DA PC AC&AS1 CS&DA

**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 22.12.2005 regarding

A copy of Ministry of Personnel, Public Grievances and Pensions, Department of Pension and Pensioners' Welfare OM No. 87/05/2021 (P&PW&B) dated 09<sup>th</sup> March 2021 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.

Fact: As above

SE, Dy. CGDA (NPS)

Copy to

- 1 AN-IV (doubt)
- 2 H & S Section

for information and necessary action please.

for uploading the same on CGDA website please.

— Seal —

SE, 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 03<sup>rd</sup> 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.

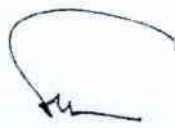
2. Subsequently, Department of Pension and Pensioners' Welfare in consultation with the Department of Personnel & Training, Department of Expenditure and Department of Legal Affairs in the light of the various representations/references and decisions of Hon'ble Courts, issued instructions vide OM No. 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 31<sup>st</sup> October, 2023. The NPS account of such Government servants shall, consequently, be closed w.e.f. 31<sup>st</sup> 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:
- 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).
  - 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).



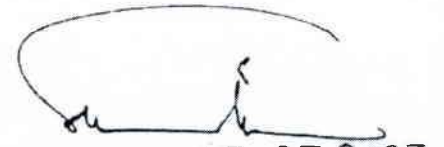
iii. **Adjustment of increased value of subscription on account of appreciation of investments** – May be accounted for by crediting the amount to Govt. account under M.H. 0071- Contribution towards Pension and Other Retirements Benefits 800- Other Receipts (Note under the above Head in LMMHA).

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/es-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.