

South Eastern Railway

Office of the
Sr. Divisional personnel Officer
Ranchi

No. SER/P-RNC/NPS/Switch over option/NPS to OPS/2023

Date: 16.03.2023

To
All concerned
Ranchi Division.

Sup.: -Option for coverage under Railway Service (Pension) Rules, 1993, in place of National Pension System, of those Railway employees who were recruited against the Post /Vacancies advertised/notified for recruitment prior to 22.12.2003.

Ref.: - SER/GRC's Estt. Sl. No. 50/2023(RBE No. 41/2023)

Railway Board, New Delhi vide Deputy Director, Finance(Estt.)-III's letter No. D-43/12/2018-F(E)III dated 10.03.2023 (RBE No. 41/2023) has communicated OM No. 5705/2021-P&P(B) dated 03.03.2023 issued by the Department of Pension and Pensioners Welfare (DOP&PW), Govt. of India for compliance and guidance. These Instructions shall apply *mutatis mutandis* on the Railway also.

In terms of Para-4 of above OM, in all cases where 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 one-time option to be covered under the CCS (Pension) Rules, 1972 correspond to the Railway Service (Pension) Rules, 1993. This option may be exercised by the concerned Government servants **latest by 31.08.2023**

In pursuance of Railway Board's letter No. D-43/12/2018-F(E)III dated 10.03.2023 (RBE NO. 41/2023, SER's Estt Sl. No. 50/2023), **options are invited in prescribed format (Annexure-A)**, enclosed with this letter, to be covered under the CCS (Pension)Rules, 1972 correspond to the Railway Service (Pension)Rules, 1993 from those Railway employees of Ranchi division who were appointed against a post or vacancy which was advertised/notified for recruitment/appointment, prior to 22.12.2003 and is covered under the National Pension System on joining service on or after 01.01.2004

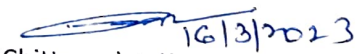
The option must be filled up by the applicant in all respect and submitted to the office of the Sr. DPO/RNC through proper channel latest by 31.08.2023.

In terms of Para-5 of Department of Pension and Pensioners Welfare, Govt. Of India OM No. 5705/2021-P&P(B) dated 03.03.2023 , who do not exercise this option by the stipulated date, shall continue to be covered under the National Pension System. The option once exercised shall be final.

Hence, all the Branch Officers are requested to please disseminate it amongst all the staff and officers working under your administrative control.

Enclosure:- Copy of Estt. Sl. No. 50/2023 (RBE No. 41/2023 alongwith OM No. 5705/2021-P&P(B) dated 03.03.2023) and format of option.

It is also uploaded at Railway Website: ser.indianrailways.gov.in


(Chittaranjan Kumar)

Assistant Personnel Officer

For Sr. Divisional Personnel Officer
S. E. Railway, Ranchi

Copy to : PS to DRM/RNC for kind information of DRM/RNC.

ADRM/RNC, CPM (GS)/RNC & All BOs of Ranchi division for information and necessary action.
DFM(Co)/RNC for information and necessary action.


For Sr. Divisional Personnel Officer
S. E. Railway, Ranchi

One- time option for Switching Over from National Pension System(NPS) to Old Pension Scheme(OPS) under Railway Service(Pension) Rules 1993 in term of S.E.Railway's Estt.Rule No.50/2023(RBE No.41/2023)

Ref:- S.E.Railway's Estt.Rule No.50/2023(RBE No.41/2023) & Sr. DPO/RNC's letter No. No. SER/P-RNC/NPS/Switch over option/NPS to OPS/2023 Dated 16.03.2023

(LAST DATE FOR SUBMISSION OF OPTION:-31.08.2023)

I.....S/o.....was appointed to the post of against a post or vacancy which was advertised/notified for recruitment prior to 22.12.2003. The Advertisement No./Notification No. & Date for recruitment/appointment was (Advt. No. Date.....) and is covered under National Pension System on joining service on or after 01.01.2004. My exiting PRAN No. is

I was initially appointed as in department at station/office in Division of Railway.

Since, I have fulfilled the condition stipulated in RBE-41/2023 circulated under SER's Estt Rule No.50/2023, I hereby submit option to switch Over from National Pension System (NPS) to Old Pension scheme (OPS) under Railway Service (Pension) Rule 1993. I am well aware that the option once exercised is FINAL and will not be reversible. It is therefore requested to issue necessary order to switch over my service from NPS to OPS under Railway Service (Pension) Rule,1993, in accordance with my above indicated option.

The relevant documents in support of my option are enclosed herewith.

Enclosures		Signature of applicant	
1		Name	
2		Designation	
3		Emp.No	
4		PRAN No.	
5		Mode of appointment	
6		Date of publication of advertisement/notification	
7		Date of appointment	
8		Present working place	
9		Mobile No	
10		Date	

(Note- All column and supporting enclosure is mandatory to fill)

Forwarded to Sr.DPO/RNC through proper channel for necessary action Please.

Signature of Officer/Unit-in-charge with date and office seal.

Name.....

SOUTH EASTERN RAILWAY

Office of the
Pr. Chief Personnel Officer
Garden Reach
Kolkata – 43

Estt. Srl. No. 50/23

RBE No. 41/2023

No. SER/P-HQ/Ruling/0/ 934

Dated: **15**.03.2023

To
All concerned

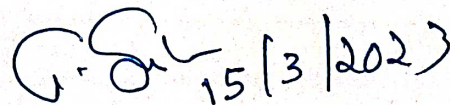
Sub: Coverage under Railway Services (Pension) Rules, 1993, in place of National Pension System, of those Railway employees who were recruited against the posts/vacancies advertised/notified for recruitment, on or before 22.12.2003

Ref: (i) SER Estt. Srl. No. 02/2004
(ii) RBA 76/2020 (copy enclosed)

.....

Deputy Director, Finance(Estt.)-III, Railway Board's letter D-43/12/2018-F(E)III dated 10.03.2023 (RBE No. 41/2023) is forwarded herewith for information, guidance and necessary action please.

Encl: As above

 15/3/2023

(G. Sridhar)

Asstt. Personnel Officer (Ruling)
For Pr. Chief Personnel Officer



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.

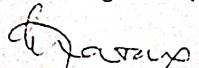
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Please connect Board's letter No. F(E)III/2005/PN1/35 dated 19.08.2020 circulating Department of Pension and Pensioners' Welfare(DOP&PW)'s O.M. No. 28/30/2004-P&PW (B) dated 11.06.2020. As regards instructions with respect to para 9 of DOP&PW's letter 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)

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

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

New Delhi, dated: 10.03.2023.

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.

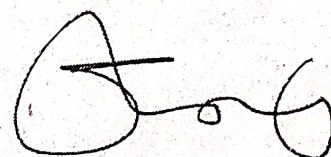
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A copy of Department of Pension & Pensioners' Welfare (DoP&PW's) O.M. No. 57/05/2021-P&PW(B) dated 03<sup>rd</sup> March, 2023 is enclosed herewith for compliance and guidance. These instructions shall apply *mutatis mutandis* on the Railways also. 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.

RBE - 225/03 - 02/04

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. 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

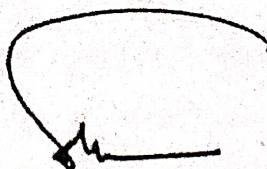
**OFFICE MEMORANDUM**

**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:

- 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).



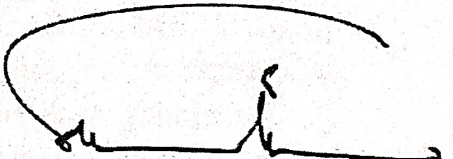
- iii. **Adjustment of increased value of subscription on account of appreciation of investments** – May be accounted for by crediting the amount to Govt. account under M.H. 0071- Contribution towards Pension and Other Retirements Benefits 800- Other Receipts (Note under the above Head in LMMHA).

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.