


**Through PCDA (WC) website only**

	<p>भारत सरकार GOVERNMENT OF INDIA रक्षा मंत्रालय MINISTRY OF DEFENCE कार्यालय: रक्षा लेखा प्रधान नियंत्रक ( प.क.), सेक्टर-9, चंडीगढ़ <b>PRINCIPAL CONTROLLER OF DEFENCE ACCOUNTS (WC)</b> <b>SECTOR -9, CHANDIGARH</b> Tel No.: 0172-2741611-14 FAX: 0172-2742552 E-mail: <a href="mailto:pcdawcan2.dad@hub.nic.in">pcdawcan2.dad@hub.nic.in</a></p>	
No. AN/II/1098/NPS/Vol-II		21.04.2023

**Important Circular**

To

1. All sections in Main office
2. All Sub offices under PCDA (WC) Chandigarh including IFAs

**Sub: 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 - regarding.**

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Copy of the CGDA, Delhi Cantt letter No. NPS-CORR/4/2020-NPS dated 06.04.2023 circulating a copy of Ministry of personnel, Public Grievances and Pensions, Deptt. of Pension and Pensioners' welfare O.M. No. 57/05/2021-P&PW(B) dated 3<sup>rd</sup> March, 2023 (also available at CGDA website) on the above subject is enclosed herewith. **Gol 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).** The contents of the O.M. No. 57/05/2021-P&PW(B) dated 3<sup>rd</sup> March, 2023 may please be brought to the notice of all concerned.

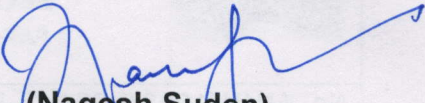
2. The one-time option form (specimen enclosed) from the eligible willing individuals to exercise their option may please be forwarded to **Admin - 2 section of this office not later than 31.08.2023.**

3. Those Government servants who are eligible to exercise option in accordance with DoP&PW OM dated 03.03.2023, but who do not exercise this option by the stipulated date, shall continue to be covered by the National Pension System.



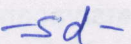
4. The option once served shall be final.

Encl.: As above.

  
(Nagesh Suden)  
Dy. CDA (AN)

**Copy to:**

1. PA to PCDA
2. PA to JCDA/GO (AN)/All GOs
3. All sections in Admin (local)
4. The I T & S Section (local) - For uploading the circular & proforma on PCDA (WC) website.

  
(Subhash Chander)  
Sr. Accounts Officer (AN)



## OPTION FORM

(To be submitted on or before 31.08.2023)

I, \_\_\_\_\_ hereby exercise my option to switch over from National Pension Scheme (NPS) to CCS (Pension) Rules 1972 (now 2021) as I am eligible for the same in accordance with the Govt. of India, Department of Pension &PW O.M. No. 57/05/2021-P&PW(B) dated 3<sup>rd</sup> March, 2023. I hereby also certify that the documents and the information as mentioned below is correct and any false information/misrepresentation will make me liable for disciplinary action by the Department. I also undertake that I will agree the terms and conditions as laid down in OM dated 03.03.2023 and will not make any claim in future in case of any new orders in the matter.

Brief details: -		
1	Date of advertisement/notification for recruitment/appointment (copy should be enclosed)	
2	Name & year of Examination through which recruitment made	
3	Roll No.	
4	Date of declaration of result	
5	Rank	
6	Date of joining Govt. service/DAD (copy should be enclosed)	
7	Any other information	

Date: \_\_\_\_ . \_\_\_\_ .2023

Place: \_\_\_\_\_

Signature:

Name: \_\_\_\_\_

Designation: \_\_\_\_\_

Account No.: \_\_\_\_\_

Office/Section: \_\_\_\_\_



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](mailto: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 03<sup>rd</sup> 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.

—SR—

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 03<sup>rd</sup> March, 2023

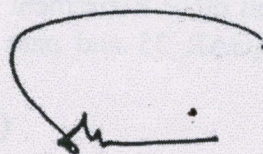
**OFFICE MEMORANDUM**

**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/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).





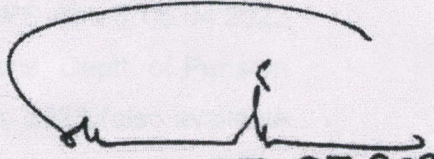
iii. **Adjustment of increased value of subscription on account of appreciation of investments** – May be accounted for by crediting the amount to Govt. account under M.H. 0071- Contribution towards Pension and Other Retirements Benefits 800- Other Receipts (Note under the above Head in LMMHA).

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.