



ईपीएफओ, मुख्य कार्यालय
 श्रम एवं रोजगार मंत्रालय, भारत सरकार
 भविष्य निधि भवन, 14, भीकाजी कामा प्लेस, नई दिल्ली 110066
EPFO, HEAD OFFICE
 MINISTRY OF LABOUR & EMPLOYMENT, GOVERNMENT OF INDIA
 14, BHAIKAIJI CAMA PLACE, NEW DELHI 110066
www.epfindia.gov.in



संख्या:HRD/58/2017/NSDL/793

दिनांक:

06 MAR 2023

सेवा में,

सभी अपर केंद्रीय भविष्य निधि आयुक्त
 सभी क्षेत्रीय भविष्य निधि आयुक्त
 अपर केंद्रीय भविष्य निधि आयुक्त (स्थानीय प्रशासन)
 निदेशक, प.दी.रा.सा.सु.अ. (PDNASS).

विषय: 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 - regarding.

महोदय,

उपर्युक्त विषय पर भारत सरकार, कार्मिक, लोक शिकायत और पेंशन मंत्रालय, पेंशन और पेंशन भोगी कल्याण विभाग से जारी कार्यालय ज्ञापन संख्या:No. 57/05/2021- P&PW (B) दिनांक 03-03-2023 की प्रति उचित कार्यवाही / लागू करने हेतु सलग्न है।

प्रति : सलग्न।

भवदीया ,

स्वागता
 (स्वागता राय) 6/3/23

क्षेत्रीय भविष्य निधि आयुक्त-I (एच.आर.डी)

प्रतिलिपि:

1. - केंद्रीय भविष्य निधि आयुक्त के प्रधान निजी सचिव
2. - सभी EC / CBT सदस्य
3. - वित्तीय सलाहकार एवं मुख्य लेखाधिकारी के प्रधान निजी सचिव
4. - मुख्य सतकर्ता अधिकारी के प्रधान निजी सचिव / सभी उप निदेशक, सतकर्ता
5. - मुख्य अभियंता के निजी सचिव
6. - प्रभारी अधिकारी, सभी आंचलिक प्रशिक्षण संस्थान
7. - सभी आंतरिक लेखा परीक्षा अधिकारी
8. - मुख्यालय के सभी अधिकारी / सभी निजी सचिव / सभी अनुभाग अधिकारी
9. - महासचिव, ई.पी.एफ. ऑफिसर्स एसोसिएशन
10. - महासचिव, आल इंडिया ई.पी.एफ. स्टाफ फेडरेशन
11. - महासचिव, आल इंडिया ई.पी.एफ. एम्प्लाइज संघ
12. - महासचिव, आल इंडिया ई.पी.एफ. एस.सी/एस.टी फेडरेशन
13. - क्षे.भ.नि.आ. (एन.डी.सी.) वेबसाइट पर अपलोड करने हेतु
14. - गार्ड फाइल
15. - हिन्दी अनुभाग

स्वागता
 (स्वागता राय) 6/3/23

क्षेत्रीय भविष्य निधि आयुक्त-I (एच.आर.डी)

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

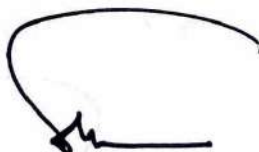
OFFICE MEMORANDUM

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 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).



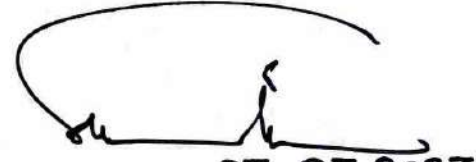
- iii. **Adjustment of increased value of subscription on account of appreciation of investments** – May be accounted for by crediting the amount to Govt. account under M.H. 0071- Contribution towards Pension and Other Retirements Benefits 800- Other Receipts (Note under the above Head in LMMHA).

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.