

No. 28/30/2004-P&PW (B)  
Government of India  
Ministry of Personnel, Public Grievances and Pension  
Department of Pension and Pensioners' Welfare

Lok Nayak Bhavan, Khan Market  
New Delhi, Dated the 11<sup>th</sup> June, 2020

OFFICE MEMORANDUM

**Subject: - Mobility of personnel amongst Central /State & Autonomous Bodies while working under Pensionable establishments – regarding.**

The undersigned is directed to say that the New Pension Scheme (now called as National Pension System) was introduced vide Department of Economic Affairs' notification No.5/7/2003-ECB.PR dated 22.12.2003. It was provided that NPS would be mandatory for all new recruits to the Central Government service from 1<sup>st</sup> of January 2004 except the Armed Forces.

2. In this Department's O.M. of even number dated 26.7.2005, it was provided that all employees who joined Central Government service or in the service of an autonomous body set up by the Central Government before 1.1.2004 and who were governed by old pension scheme under the Central Civil Service (Pension) Rules, 1972 will continue to be governed by the same pension scheme / rules and will count their past service if they take up new appointment in another Ministry / Department of the Central Government or a Central Autonomous Body covered by the CCS (Pension) Rules on or after 1.1.2004, subject to their satisfying the conditions laid down in Para 4 of DP&AR's O.M. No.28/10/1984-PU dated 29.8.1984.

3. Subsequently, vide this Department's O.M. of even number dated 28.10.2009, the benefit of counting of past service under the CCS(Pension) Rules, 1972 was extended to those employees who were initially appointed before 1.1.2004 in (i) Central Government Departments covered under Railway Pension Rules or other similar non-contributing pensionable establishments of Central Government covered by old Pension Scheme /rules other than CCS(Pension) Rules, 1972 OR, (ii) State Government covered under old pension scheme similar to CCS(Pension) Rules, OR (iii) Central / State Autonomous Body covered by the old pension scheme and who resigned to join a Central Government Department / Office or a Central Autonomous Body having pensionable establishment.

4. Representations have been received in this Department from employees who joined under NPS in Central Government / Central Autonomous Bodies after 1.1.2004 but before 28.10.2009, after technical resignation from a pensionable establishment of a Central Government Department, State Government or Central / State Autonomous Body and who were denied the benefit of counting of past service in the old pension scheme in the Central Government.

Contd..2/-.

5. The matter has been examined in consultation with Department of Personnel and Training and Department of Expenditure. It has been decided that those employees who joined Central Government / Central Autonomous body under NPS during 1.1.2004 to 28.10.2009 after submitting technical resignation from Central Govt. / Central Autonomous Body or a State Government / State Autonomous Body and who fulfill the conditions for counting of past service in terms of this Department's O.M. dated 28.10.2009, may be given an option for induction in old pension scheme and to get their past service rendered in the Central / State Government or Central / State Autonomous Body counted for the purpose of pensionary benefits on their final retirement from the Central Government / Central Autonomous Body, subject to fulfillment of all other conditions of counting of such past service in terms of DPAR's O.M. dated 29.8.1984 read with this Department's O.M. dated 7.2.1986 as amended from time to time.

6. Such option may be exercised within 3 months of issue of this O.M. Such employees who are appointed under NPS during 1.1.2004 to 28.10.2009 and are eligible to exercise option in terms of para 5 above but do not exercise the option within the stipulated period will continue to be covered by the provisions of National Pension System. Those employees who joined during 1.1.2004 to 28.10.2009 and have already been given the benefit of CCS(Pension) Rules in terms of O.M. dated 28.10.2009, will continue to be governed by those rules.

7. Those employees who exercise option for counting of past service in accordance with the above provisions may be allowed to avail the benefit under CCS (Pension) Rules, 1972. The capitalized value of pension and gratuity for the past service in the Central / State Autonomous Body will be deposited by that Body to the Central Government / Central Autonomous Body in accordance with the instructions contained in the O.M. No. 28/10/84-Pension Unit dated 29.8.1984. In case the employee concerned has received the pensionary benefits from the Central Government Departments, State Government, Central / State Autonomous Body, etc., he would be required to deposit the amount of such pensionary benefits (along with interest to be calculated in accordance with this Department's O.M. No. 38/34/2001-P&PW(F) dated 29-07-2002) with the Central Government Department / Central Autonomous Body in which he has joined, to enable counting of past service. The employee's share in the accumulated wealth of National Pension System with interest / returns accrued thereon under the NPS, would be deposited in the GPF account of the employee. The employer's share along with interest / returns accrued thereon under the NPS would be deposited in the account of Central Government / Central Autonomous Body in accordance with modalities provided in para 9 of this OM.

8. In some cases, due to non-availability of benefit of counting of past services under the old pension system during 01.01.2004 to 28.10.2009, the employees of State Government/ State Autonomous bodies etc. may have been compelled to take voluntary retirement before joining pensionable Central Government Department/ Central Autonomous bodies after 01.01.2004 but before 28.10.2009. It has been decided that 'voluntary retirement' of such employees may be treated as 'technical resignation' and the benefit of provisions of para 5 to para 7 above may also be extended to them subject to fulfillment of all other conditions for counting of service.

Contd..3/-.

8.1 The forwarding the application through proper channel for the post they had joined after getting voluntary retirement is a pre- requisite for considering it as technical resignation.

8.2 The provisions of this O.M. is mandatory in all such cases.

9. The modalities of accounting of the NPS accumulation would be as under:

S. No.	Issues	Adjustment process
1	Adjustment of employee's contribution to NPS	Amount may be credited to the individual's GPF account and the account may be recasted permitting up to date interest. (FR 16 & Rule 11 of GPF Rules)
2	Adjustment of Government contribution to NPS	To be accounted for as (-) Debit to Object Head "70- Deduct Recoveries" under Major Head " 2071- Pensio and other Retirement Benefits" and Minor Head " 911 - Deduct Recoveries of overpayments" (GAR 35 and Para 3.10 of LMMH and Para 5.1.3 (iii) of Civil Accounts Manual refers)
3	Adjustment of increased value of subscription in NPS on account of appreciation of investment	May be accounted for by crediting the amount to Government Account under Major Head "0071- Contribution & Recoveries towards Pension & other Retirement Benefits" and Minor Head "800-Other- Receipts" (Note under above Major Head in LMMH)

10. All Ministries / Departments are requested to bring the contents of these orders to the notice of Controller of Accounts/Pay and Accounts Officers and Attached, Subordinate Offices and Autonomous bodies under them.

11. This issues in consultation with of Ministry of Finance, Deptt. of Expenditure vide ID Note No. 25(6)/EV/2017 Dated 06.01.2020 and in consultation with Controller General of Accounts vide their I.D. Note No. 1(7)(2)/2010/c/a/TA/860 dated 18.08.2017.

12. In their application to the employees of Indian Audit and Accounts Department, these orders are issued after consultation with Comptroller and Auditor General of India, as mandated under Article 148(5) of the Constitution.

13. Hindi version will follow.

  
(Ruchir Mittal)

Deputy Secretary to the Government of India

To,

1. All Central Government Ministries / Departments.
2. Chief Secretaries of all State Governments/UTs.
3. Accountant Generals in the States and UTs.
4. Department of Expenditure, Ministry of Finance, North Block, New Delhi.
5. C&AG, Bahadur Shah Zafar Marg, New Delhi.
6. Ministry of Railways, Railway Board, New Delhi.
7. Department of Financial Services, Jeevan Deep Building, Parliament Street, New Delhi.
8. CGA, Department of Expenditure, INA, New Delhi.
9. AD(OL) for Hindi version.
10. NIC for posting on the website of this Department.