

File No: TA-3-6/3/2020-TA-III/4308/640-A
Ministry of Finance
Department of Expenditure
Office of Controller General of Accounts
Mahalekha Niyantrak Bhawan
E-Block, GPO Complex, INA,
New Delhi

Delhi, 18/8/21

OFFICE MEMORANDUM

Consequent upon issue of notification regarding framing Central Civil Services (Implementation of NPS) Rules, 2021 by Department of Pension & Pensioners Welfare, vide G.S.R. 227(E) dated 30.03.2021, the head of accounts for making payment of invalid pension/disability pension or family pension on death of a Government Servant under National Pension System is suggested as below:

- i. **Adjustment of Employees contribution and return thereon:** Amount remitted by PFRDA may be credited under following head of account for making the payment of the same to the employee/family of the employee as per notification dated 30.3.2021. The same head of account will be debited after making the payment to the employee/family of the employee.

MH-8443 Civil Deposits

Minor head-800 Other Deposits

Sub Head-XX-Money remitted by PFRDA (Employee contribution and return thereon).

(This new subhead shall be opened by CGA office (DAMA Section) to ensure uniformity across all accounting organizations).

- ii. **Adjustment of Govt. contribution remitted by PFRDA:**

To be accounted for as (-) Dr under following head of accounts:

Major Head 2071-Pension and other Retirement Benefits.

Sub Major Head-01-Civil

Minor Head-911-Deduct Recoveries of over payment

Object Head- 70-Deduct Recoveries.

- iii. **Adjustment of return on Govt. contribution:** Amount remitted by PFRDA may be accounted for by crediting the amount to Govt. account under following head of accounts:

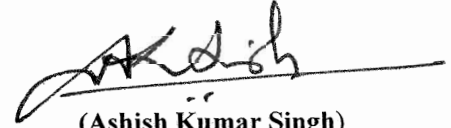
MH 0071-Contributions and Recoveries towards Pension and other Retirement Benefits

Sub Major Head- 01-Civil

Minor Head-800-Other Receipts

Sub Head-XX-Money remitted by PFRDA (return on Government contribution).

(This new subhead shall be opened by CGA office (DAMA Section) to ensure uniformity across all accounting organizations).



(Ashish Kumar Singh)

Dy. Controller General of Accounts

1. All Pr. CCAs/CCAs/CAs (IC) of the Ministries/ Deptts. concerned /CC(Pension).
2. Office of C&AG of India.
3. Sr. A. O., DAMA Section, O/o CGA
4. Ms. Sumeet Kaur Kapoor, CGM, PFRDA, B-14/A. Chhatrapati Shivaji Bhawan, Qutub Institutional Area, Katwaria Sarai, New Delhi-16
5. Sh. Prasenjit Mukherjee, Vice President, NSDL, Trade World, A Wing, 4th Floor, Kamla Mills Compound, Lower Parel, Mumbai-400013.
6. ITD, O/o CGA with a request to upload the OM on CGA's website.

Copy to: 1. PPS to CGA.

2. PPS to Additional CGA/Jt. CGA (ARPR).