

No.G.12011/FD/F3/A2/2018
GOVERNMENT OF PUDUCHERRY
FINANCE DEPARTMENT

-oOo-

Puducherry, dated 13.03.2023

I.D.NOTE / OFFICE MEMORANDUM

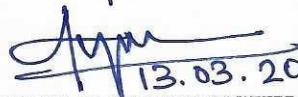
Sub: Finance Department – Order of Government of India - Communicated.

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Copies of the following orders on the subjects indicated below are communicated for implementation and strict compliance by all Departments in the UT of Puducherry.

Reference: No. & Date	Issued by	Subject
O.M.No.57/05/2021-P&P W (B), dt:03.03.2023	Government of India, Ministry of Personnel, Public Grievances & Pensions, Department of Pensions & Pensioners Welfare New Delhi	Coverage of CCS (Pension) Rules in place of National Pension System of those Central Govt. Employees who were recruited against the posts/vacancies advertised/notified for recruitment on or before 22.12.2003.
No.3(06)/PFMS/2023 dated 13.02.2023	Government of India, Ministry of Finance, Department of Expenditure, New Delhi	Revised procedure for flow of funds under Centrally Sponsored Schemes (CS) – Release of 1 st Installment of funds 2023-24

//BY ORDER//


13.03.2023
(ARJUN RAMAKRISHNAN)

UNDER SECRETARY TO GOVT. (FINANCE)

To

All Commissioner-cum-Secretaries/Secretaries to Government/All Secretariat Departments/
All Heads of Departments/Offices.

Copy to:

1. The Director of Accounts and Treasuries, Puducherry
2. The Dy. Director of Accounts and Treasuries, Karaikal/Mahe/Yanam.
3. The Director, Information & Technology Department,
Puducherry - **to upload the O.M. in State Web Site.**
4. The Web Site of Finance Department.

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

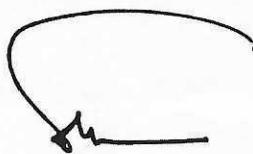
OFFICE MEMORANDUM

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).



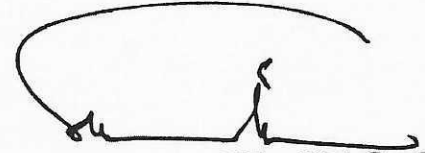
- iii. **Adjustment of increased value of subscription on account of appreciation of investments** – May be accounted for by crediting the amount to Govt. account under M.H. 0071- Contribution towards Pension and Other Retirements Benefits 800- Other Receipts (Note under the above Head in LMMHA).

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.

/Copy Authorized for Issue/



13.3.2023

(B. VENNILA)

Superintendent,
Finance Dept., Puducherry

F. No 3/(06)/PFMS/2023
Government of India
Ministry of Finance
Department of Expenditure

North Block,
New Delhi, 13th February, 2023

OFFICE MEMORANDUM

Subject: Revised procedure for flow of funds under Central Sector Schemes (CS) – Release of 1st Installment of funds in 2023-24.

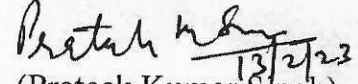
The undersigned is directed to refer to Department of Expenditure's revised procedure for flow of funds under Central Sector Schemes issued vide DoE OM No 1(18)/PFMS/FCD/2021 dated 9th March, 2022 and to say that Ministries/Departments shall ensure the following before release of first installment of funds for the FY 2023-24 under a CS to the Central Nodal Agency (CNA) account under Model 2 -

- i. All scheme related bank accounts except the Central Nodal Account of the CNA and the zero balance accounts of the SAs have been closed and the amount available in these accounts has been deposited in the Central Nodal Account of the CNA concerned.
- ii. Interest accrued in the CNA account till 31st March, 2023 has been deposited in the Consolidated Fund of India as per instructions contained in DoE's OM dated 09.03.2022.
- iii. Funds available in the CNA account should not be more than the 25% of the amount likely to be released to the CNA in 2023-24.
- iv. The amount released in one installment shall not be more than 25% of the amount earmarked for the CNA in 2023-24.
- v. All other provisions of the DoE's instructions dated 09.03.2022 regarding release of funds under Central Sector Scheme have been strictly complied with.

2. For schemes implemented under Model-1, funds for 2023-24 shall be assigned to the assignment account of CNA in Reserve Bank of India (RBI) in 2023-24 only after all the scheme related bank accounts except the assignment accounts of the CNA and the

SAs with (RBI) have been closed and the amount available in these accounts has been deposited in the Consolidated Fund of India (CFI).

3. This issues with the approval of the competent authority.


(Prateek Kumar Singh)
Director
Tel. No. 23094961

To

1. Secretaries of all Ministries/Departments of Government of India
2. Chief General Manager, Reserve Bank of India, Department of Government and Bank Accounts
3. Controller General of Accounts, Department of Expenditure, INA, New Delhi
4. Financial Advisers of all Ministries/Departments of Government of India
5. Additional CGA (PFMS), O/o CGA
6. Additional CGA (GBA), O/o CGA
7. All Principal CCAs/CCAs of Ministries/Departments

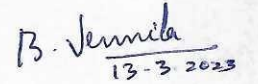
Copy to

1. Chief Secretaries of all State/Union Territories
2. Principal Secretary Finance of all States/Union Territories

Copy for information:

1. PSO to Secretary (Expenditure)
2. PSO to Special Secretary (Pers.)
3. Sr. PPS to AS (PFC-II)
4. PSO to AS (PF-S)
5. PPS to JS (PFC-I)

/Copy Authorized for Issue/


(B. VENNILA)
Superintendent,
Finance Dept., Puducherry