



प्रधान महालेखाकार (ले० एवं ह०) का कार्यालय, बिहार, पटना  
OFFICE OF THE PR. ACCOUNTANT GENERAL (A&E), BIHAR, PATNA

पत्रांक/No. Admn-I/(A&E)/NPS-OPS/21-22/ C-56  
दिनांक/ Date // .06.2021

### Office Order

The option exercised by Shri Uday Narain Prabhakar, Sr. Accountant to switch over to the pension scheme under CCS (Pension) Rules, 1972 in place of National Pension System (NPS) in the light of this office order no. Admn-I/(A&E)/Pension/20-21/C-11 dated 29.04.2020 has been approved by Competent Authority in accordance with OM issued by Department of Pension & Pensioners' Welfare vide No. 57/04/2019- P&PW (B) dated 17th February, 2020.

2. He will be required to subscribe to the General Provident Fund (GPF).
3. The NPS Accounts of Shri Uday Narain Prabhakar, Sr. Acctt. shall be closed with immediate effect.
4. The modalities of accounting of the NPS accumulation in terms of CGA's letter No. 1(7)(2)2010/cia./TA III/390 dated 14.11.2019 would be as under:
  - **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).
  - **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 overpayment (GAR 35 and para 3.10 of List of Major and Minor Heads of Accounts).
  - **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 Retirement Benefits 800 – Other Receipts (Note under the above Head in LMMHA).

sdl-  
Sr. Dy. Accountant General (Admn.)

Memo No. Admn-I/(A&E)/NPS-OPS/21-22/

dated /06/2021

Sr. Audit Officer (Admn.)

O/o the DGA, ESD,

Kolkata Branch,

Nizam Palace, Kolkata

PIN- 700020

sdl-  
Sr. Accounts Officer (Admn-I)

Copy to:-

1. P.A.G (A&E) Sectt.
2. Sr. DAG (Admn & GE) Sectt.
3. D.A.G. (A/Cs & V.L.C. & Works) Sectt.
4. Sr. D.A.G. (Pen & Fd.) Sectt.
5. Sr.AO – Admn-II&III, PAO-I & II, CC, GD and Bill Section
6. Official concerned
7. Notice Board



Sr. Accounts Officer (Admn-