



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

पत्रांक/No. Admn-I/(A&E)/Pension/22-23/C-301  
दिनांक/Date 24.03.2023


**Office Order**

In terms of OM No. 57/04/2021- P&PW (B) dated 03<sup>rd</sup> March, 2023 issued by Department of Pension & Pensioners' Welfare, Govt. of India (copy enclosed), options to switch over to the pension scheme under CCS (Pension) Rules, 1972 (now 2021) are invited from all such officials, who were recruited against the posts/vacancies advertised/notified for recruitment, **prior to the date of notification for National Pension System i.e. 22.12.2003** and are covered under the National Pension System on joining service on or after 01.01.2004, to avail a one-time option to be covered under CCS (Pension) Rules, 1972 (now 2021).

The officials 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 official, Controller General of Accounts (CGA) has furnished the following clarification vide letter no. 1(7)(2)/2010/cla./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: -

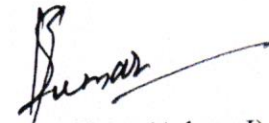
- (i) **Adjustment of Employees' contribution in Accounts:** Amount may be credited to individual's GPF account and the account may be recasted permitting up-to-date interest (Authority- FR-16 & Rule 11 of GPF Rules).
- (ii) **Adjustment of Government contribution under NPS in Accounts:** To be accounted for as (-) Dr. to object head 70 -Deduct Recoveries under Major Head 2071 - Pension and other Retirement benefit - Minor Head 911 - Deduct Recoveries of overpayment (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 Retirement Benefits 800 - Other Receipts (Note under the above Head in LMMHA).

Eligible officials may exercise their option alongwith supporting documents **latest by 30.04.2023**. The option once exercised, shall be final. Further, those officials who are eligible to exercise option in accordance with the conditions envisaged in the aforesaid OM, however, do not exercise this option by the stipulated date, shall continue to be covered by the National Pension System.

  
Sd/-  
Dy. Accountant General (Admn.)  
आज़ादी का  
अमृत महोत्सव

Copy to:-

1. A.G (A&E) Sectt.
2. DAG (Admn& GE) Sectt.
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4. D.A.G. (Pen &Fd.) Sectt.
5. PAO-I&II, Admn-II & ITS
6. Notice Board

  
Sr. Accounts Officer (Admn-I)