

**No.25011/02/2021-AIS-II(Pension)**  
**Government of India**  
**Ministry of Personnel, Public Grievances and Pensions**  
**Department of Personnel & Training**

North Block, New Delhi  
Dated 13/07/2023

To  
The Chief Secretaries  
All State Governments and UTs

**Subject: Coverage under All India Services (Death Cum Retirement Benefits) Rules, 1958, in place of National Pension System, of those members of All India Services who were recruited against the posts/vacancies advertised/notified on or before 22.12.2003.**

Sir/Madam,

Consequent on introduction of National Pension System (NPS) vide Ministry of Finance Notification No.5/7/2003-ECB&PR dated 22.12.2003, All India Services (Death-Cum-Retirement Benefits) Rules, 1958 and All India Services (Provident Fund) Rules, 1955 were amended vide Notifications dated 07.02.2004 & 17.05.2004 respectively to mandate that the members of All India Services (AIS) appointed on or after 01.01.2004 will be covered under NPS, and that the benefits of the old Defined Benefit Pension Scheme and GPF will not be available to them.

2. Subsequently, on the basis of the judgments of various Hon'ble Courts and Hon'ble CATs allowing benefits of the old Defined Benefit Pension Scheme to Government servants appointed on or after 01.01.2004 against the posts/vacancies advertised for recruitment prior to the notification of NPS (i.e. 22.12.2003), representations have been received in this Department from similarly placed members of AIS requesting extension of benefit of pension scheme under AIS (DCRB) Rules, 1958.

3. The matter has been examined in consultation with the Department of Expenditure and it has been decided that **the AIS officers, who have been appointed against a post/vacancy which was advertised/notified for recruitment prior to the date of notification of NPS (i.e. 22.12.2003) and who are covered under NPS on joining Service on or after 01.01.2004, may be granted one-time option to be covered under the provisions of old pension scheme under AIS (DCRB) Rules, 1958.**

Therefore, members of AIS selected through Civil Services Examination, 2003, Civil Services Examination, 2004 and Indian Forest Service Examination, 2003 are eligible to be covered under these provisions.

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4. Further, the members of Service, who prior to joining AIS were selected in a Central Government service which was covered under CCS (Pension) Rules, 1972 (now 2021) or any other similar rules, are also eligible to be covered under the provisions of D/o P&PW O.M. dated 03.03.2023 and, hence, are eligible to be granted one-time option to be covered under the provisions of old pension scheme under AIS (DCRB) Rules, 1958.

It is clarified that the mobility from one service to another is subject to continuous service and technical resignation (as provided in this Department's OM No. 25011/6/2014-AIS(II) dated 04.11.2015).

5. The option exercised by the members of Service in accordance with these instructions shall be placed before the Government of the State on whose Cadre the member of Service is borne. If any clarification is required, a reference may be sent to the Department of Personnel and Training in case of members of Indian Administrative Service; to the Ministry of Home Affairs in case of members of Indian Police Service; and to the Ministry of Environment, Forest and Climate Change in case of members of Indian Forest Service.

6. This option may be exercised by the concerned members of Service **latest by 30<sup>th</sup> November, 2023**. The members of Service, who are eligible to exercise the option in accordance with these instructions but who do not exercise this option by the stipulated date, shall continue to be covered by NPS. The option once exercised shall be final.

7. In case the member of Service fulfills the conditions for coverage under AIS (DCRB) Rules, 1958 in accordance with these instructions, **necessary order in this regard shall be issued latest by 31<sup>st</sup> January, 2024**. The NPS account of such member of Service shall, consequently, be closed with effect from 31<sup>st</sup> March, 2024.

8. The members of Service who opt for old pension scheme under AIS (DCRB) Rules, 1958, shall be required to subscribe to the General Provident Fund (GPF). Accordingly, the Controller General of Accounts (Department of Expenditure) has clarified the following procedure for accounting of the corpus in the NPS account of the member of Service:-

a. **Adjustment of Employees' contribution** - Amount shall be credited to the individual's GPF account and the account shall be re-casted permitting up-to-date interest (FR 16 and Rule 9 of All India Services (Provident Fund) Rules, 1955).

However, for the period of service under Central government, employee contribution shall first be credited to 8658-Suspense Accounts, 8658.00.101-Pay and Accounts Office Suspense 'Transactions adjustable with Accounts officer (Name of the State Accountant General)' then the same shall be remitted to Accounts Office of concerned State Accountant General maintaining GPF account by relieving PAO Suspense.

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b . **Adjustment of Government contribution** - Amount contributed towards NPS by the Central Government shall be credited to the account of the Central Government; and Amount contributed towards NPS by the State Government shall be credited to the account of the State Government.

The portion of the amount representing Government contribution shall be accounted for as (-) debit to object Head 70-deduct recoveries under Major Head 2071-Pension and Other retirement benefit-Minor Head-911 deduct recoveries of over payment - subhead -03- "Moneys remitted by PFRDA (AIS)" (GAR 35 and para 3.10 of list of Major and Minor Heads of Accounts).

c . **Adjustment of appreciation of investments** - The increased value of subscription on account of **appreciation** on investments shall be accounted for by crediting the amount to the Central Government or the concerned State Government account, as the case may be, in the proportion in which the adjustment of Government contribution is finalized. Appreciation of investment shall be accounted for by crediting the amount to Govt. Account under M.H. 0071-Contribution towards Pension and other Retirements Benefits 800-Other Receipts.

9. This issues in consultation with Ministry of Finance, Department of Expenditure *vide* ID Note No.1(7)/E-V/2019 dated 04.07.2023 and with Controller General of Accounts *vide* UO No.TA-3-07001/6/2021-TA-III/cs-6776/236 dated 07.06.2023 and undated UO No.TA-3-07001/6/2021-TA-III/cs-6776/262.

Enclosed: As above.

Yours sincerely,

(Kuldeep Chaudhary)

Under Secretary to Government of India  
Tel: 011-2309 4714

Copy to:

- i. Joint Secretary (Police-I), Ministry of Home Affairs, North Block, New Delhi
- ii. Joint Secretary (UTS-I), Ministry of Home Affairs, North Block, New Delhi
- iii. Joint Secretary (IFS), Ministry of Environments, Forest & Climate Change, Paryavaran Bhawan, CGO Complex, New Delhi
- iv. All Central Government Ministries/Departments
- v. Office of Controller General Of Accounts, Mahalekha Niyantak Bhawan, Ministry of Finance, GPO Complex, Block E, Aviation Colony, INA Colony, Delhi-110023
- vi. Accountant General in the States and UTs

(Kuldeep Chaudhary)

Under Secretary to Government of India