

**GOVERNMENT OF TELANGANA
FINANCE (BG) DEPARTMENT**

Memo.No.1454229/94/A2/BG/2022-(1),

Date:15-07-2022

Sub:- New Pension System/Contribution Pension System- Extension of option of invalidation Pension and Family Pension to the State Government employees covered by CPS (NPS) and their family member in case of premature exit due to invalidation/death- Communication of head of account- Revised Instructions - Issued.

- Ref:-**
1. G.O.Ms.No.58, Finance (HRM.V) Department, dt.11-06-2021.
 2. Lr.No.D1/2807/2021, dt.18-10-2021.
 3. Lr.No.AG(A&E)/Deposits/NPS/2021-22, dt.16-02-2022 of the AG (A&E), Telangana.
 4. Lr.No.D1/2807/2021, dt.26-02-2022, Director of Treasuries and Accounts Department, Telangana, Hyderabad.
 5. Memo No.1454229/94/A2/BG/2022 Finance (BG) Department Dt.12-07-2022.

In the reference 4th cited above, the Director of Treasuries and Accounts, Telangana, Hyderabad has informed that, the Accountant General (A&E), Telangana, Hyderabad has stated that, the option for availing the benefit of invalidation and family pension on the death of Government employees covered under NPS ordered vide reference 1st cited above, can be availed only after remitting entire accumulated pension wealth to the Government account. However, there is no mention about the Head of Account to be operated for remitting the said amount into Government account.

Further, informed that, the Comptroller General of Accounts vide OM.NO.TA-36/3/2020-TA-III/4308/640-A, dt.24.08.2021 has suggested the accounting procedure and heads of accounts to be operated for adjustment of accumulated pension wealth remitted by the PFRDA into Government account.

After careful examination, the following P.D. Account and head of accounts are opened to be operated for remitting the accumulated pension wealth to the Government Account for making payment of invalid pension/disability pension or family pension on death of a Government servant NPS-CPS in the line of Government of India in terms of G.O 1st cited.

i. Adjustment of Employees contribution and return thereon:

Amount remitted by PFRDA is credited under following head of account under category "A" for making the payment of the same to employee/family of the employee as per notification. The same head of account will be debited after making payment to the employee/family of the employee.

Major Head : 8443-Civil Deposits

Minor Head : 800- Other Deposits

Sub Head : 97- Money remitted by PFRDA

(Employee contribution and return thereon)

ii. **Adjustment of Government 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 payments
Sub Head : (96) - Deduct Recoveries

iii. **Adjustment of returns on Government contribution:**

Amount remitted by PFRDA may be accounted for by crediting the amount to Government account under following head of accounts.

Major Head : 0071- Contribution & Recoveries towards
pension and other retirement Benefits
Sub Major Head : 01- Civil
Minor Head : 800- Other Deposits
Sub Head : (06)- Money remitted by PFRDA
(Return on Government contribution)

K.RAMAKRISHNA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To

The Director of Treasuries and Accounts, Telangana, Hyderabad.

The Pay and Accounts Officer, Telangana, Hyderabad.

Copy to:

The Accountant General (A&E), Telangana, Hyderabad.

P.S. to Spl.C.S.

The Director (IT) Finance Department.

The Finance (HRM.V) Department.

The Finance (Budget Computers) Department.

SF/SCs.

//FORWARDED::BY ORDER//


SECTION OFFICER