



भारत सरकार **GOVERNMENT OF INDIA**  
रेल मंत्रालय **MINISTRY OF RAILWAYS**  
रेलवे बोर्ड **(RAILWAY BOARD)**

RBA No. 76/2020

No. 2020/AC-II/21/7

New Delhi, dated 18.09.2020

**General Managers/PFAs,  
All Indian Railways & PUs etc.**

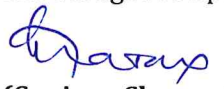
Sub: **ACS No. 150**- Introduction of new detailed head in Indian Railway Finance Code Vol. II for Accountal of NPS Accumulation on Mobility of personnel amongst Central/State and Autonomous Bodies while working under Pensionable establishment.

Please connect Board's letter No. F(E)III/2005/PN1/35 dated 19.08.2020 circulating Department of Pension and Pensioners' Welfare(DOP&PW)'s O.M. No. 28/30/2004-P&PW (B) dated 11.06.2020. As regards instructions with respect to para 9 of DOP&PW's letter ibid, the accountal of corpus of NPS account of Railway employees will be as follows:

S.No.	Issues	Adjustment process
1.	Adjustment of Employees contribution in Accounts	Account may be credited to individual SRPF Account and the account may be re-casted permitting up-to-date interest
2	Adjustment of Government contribution under NPS in Accounts	Amount may be credited to SMH 11 -940 Credits under NPS -941 - Adjustment of Government Contribution to NPS (New detailed head introduced vide <b>ACS No. 150</b> to F-II enclosed herewith)
3.	Adjustment of increased value of subscription on account of appreciation of investment	May be crediting to SMH 11 -940 Credits under NPS - 942 - Adjustment of increased value of subscription in NPS on account of appreciation of investment (New detailed head introduced vide <b>ACS No. 150</b> to F-II enclosed herewith)

Contents of the correction slip may please be circulated suitably. Kindly acknowledge receipt.

DA: As above.

  
(Sanjeev Sharma)  
Director Finance/Accounts  
Railway Board

**Copy to:**

1. Dy. C&AG (Railways) Room No. 224, Rail Bhawan, New Delhi.
2. DG/HR, AM(Revenue), EDFE
3. AC-I (Comp), AC-III (6 copies), AC-IV, Code Revision, Accounts Inspection, Accounts Appropriation, Finance (Budget), Pay & Accounts/Rly Bd.

**Advance Correction Slip No. 150**

**INDIAN RAILWAY FINANCE CODE - VOLUME - II**

(Second Reprint Edition 2008).

Please introduce the following Detailed Head under Sub Major Head 11 (Erstwhile Demand No. 13) - Abstract 'L' Provident Fund, Pension and Other- Retirement Benefits - Minor Head - 900 Credits or recoveries - under Sub Head - 940 Credits under NPS for 'Adjustment of Government contribution under NPS' and 'Adjustment of increased value of subscription on account of appreciation of investment':

<b>Minor Heads</b>	<b>Sub-Heads</b>	<b>Detailed Heads</b>
900 Credits or recoveries	940 Credits under NPS	941 – Adjustment of Government Contribution to NPS 942 – Adjustment of increased value of subscription in NPS on account of appreciation of investment

(Authority: Board's Letter No. 2020/AC-II/21/7 dated 18.09.2020 - RBA No. 76/2020)