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

RBA No. 39/2015

No.2014/AC-II/21/6 **New Delhi**, dated 25.06.2015

1. **General Managers/FA&CAOs etc (As per standard List I)**
2. **All Attached offices/Subordinates offices (As per standard List II)**

Sub: Introduction of new account Heads for Additional relief on death/disability of Government servants under NPS in Indian Railway Finance Code Vol. II (Second Reprint Edition 2008) - Classification of Revenue Expenditure, Demand No.13, Abstract 'L' - Provident Fund, Pension and Other Retirement benefits

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Advanced Correction Slip No.123 to Indian Railway Finance Code Vol. II (Second Reprint 2008), Classification of Revenue Expenditure App. I under Demand No.13, Abstract 'L' - Provident Fund, Pension and Other Retirement benefits for Additional relief on death/disability of Government servants covered under New Pension System, is enclosed for necessary action.

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

DA: As above.

(Sanjeev Sharma)
Joint Director Accounts
Railway Board

Copy to:

1. Dy. C&AG of India (Railways, Room No. 224, Rail Bhawan, New Delhi. (with 45 spare copies)
2. EDF/B, EDF(E)
3. AC I (Comp), AC-III (6 Copies), AC-IV, Code Revision, Accounts Inspection, Accounts Appropriation, Finance (Budget).

(Sanjeev Sharma)
Joint Director Accounts
Railway Board

Misc - ACS -53

Advance Correction Slip No. 123

Indian Railway Finance Code Vol.II (Reprint Edition 2008)
Classification of Revenue Expenditure,

(i) Please modify existing Sub Head - 650 under Minor Head 600 - Other allowances, other Pensions and other expenses under Demand No. 13 as under:

Demand No. 13 - Abstract 'L'

Minor Heads	Sub-Heads	Detailed Heads
600 Other allowances, other Pensions and other Expenses **(No change)**	650 Railway share of sterling pension (**Delete)** 650 Additional Relief on death/disability of Government Servants covered under New Defined Contribution Pension System **(Add new)**	651-Ordinary Family Pension **(Add new)** 652- Extra-ordinary family pension **(Add new)** 653- Invalid Pension **(Add new)** 654- Disability Pension **(Add new)** 655-Death/Retirement gratuity **(Add new)**

(ii) Introduce the following accounting head to book credits and recoveries at the time of transfer of accumulated NPS corpus to Railways in case the legal heir opts to avail the benefits under NPS:-

Demand No. 13 - Abstract 'L'

Minor Heads	Sub-Heads	Detailed Heads
900 Credites or recoveries	940 Credits under NPS	940 - Same

(iii) With introduction of the new accounts heads under (i) and (ii), the existing sub heads 130 - Provisional Pension under NPS and its detailed heads introduced under D.No. 12 Abstract N vide ACS No. 101 stands deleted.

(Authority: Board's Letter No. 2014/ACII/21/6 dated 25.06.2015)

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