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

RBA No. 41 /2015

No. 2014/AC-II/21/4 **New Delhi,** dated:30.06.2015

General Managers/FA&CAOs/CPOs
All Indian Railways and PUs.

Sub: Accountal of withdrawal of erroneous contributions received into NPS instead of GPF.

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Please connect Board's letter no. 2010/AC-II/21/18 dated 31.03.2014 (RBA No. 5/2014) on the above subject wherein accounting treatment of the amount refunded from NSDL in case of erroneous transfer where 100 % withdrawal of accrued pension is allowed, the amount of Government contributions, alongwith interest thereon was to be credited to Pension Fund since the pension expenditure of such staff shall eventually be borne by Pension Fund. It is noticed that some of the Railways have credited the said amount to Demand 14 - Approporiation to Pension Fund.

It is clarified that the Government contribution and interest thereon so received back from NSDL will be credited to Demand No. 13 - Abstract L, as was done in case of CPF subscribers who subsequently opted for Railway Liberalized Pension rules.

30/6/15

(Ambika Jain)
Director Finance/CCA
Railway Board

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