

**पूर्व मध्य रेल**  
**EAST CENTRAL RAILWAY**



कार्यालय  
महाप्रबंधक (का.)  
हाजीपुर

PCPO's Cir. Sl. No.23/2025

RBA No.09/2025

No.ECR-HQOPERS (RULE)/0001/2025 (Com.No.309129)

Date: As Signed

1. CAO (Con.)/उत्तर एवं दक्षिण/पटना।
2. सभी PHOD/CHOD/पूमरे/हाजीपुर।
3. DRM/पूमरे/दानापुर, डीडीयू, धनबाद, सोनपुर एवं समस्तीपुर।
4. मुख्य कार्मिक अधिकारी/प्रशासन/पूमरे/हाजीपुर।
5. मुख्यालय के सभी कार्मिक अधिकारी।
6. CWM/पीडी/डीडीयू, यांत्रिक कारखाना/समस्तीपुर एवं हरनौत।
7. Sr.DPO/पूमरे/दानापुर, डीडीयू, धनबाद, सोनपुर एवं समस्तीपुर।
8. उप महाप्रबंधक/विधि/पटना।
9. प्राचार्य/क्षेत्रीय रेल प्रशिक्षण संस्थान/मुजफ्फपुर एवं भूली।
10. सभी मुकार्याधी/कार्याधी/पूमरे/हाजीपुर।

विषय:- Opening of a new Sub Head and Detailed Heads – Major Head 3002 & 3003 Sub Major Head 11 Erstwhile Demand No.13 – Abstract 'O' for budgeting and accountal of Government Contribution of UPS Subscribers under National Pension System – ACS No.13 to Finance Code Vol.II.

संदर्भ:- Railway Board's letter No.-2025/AC-II/21/9/-Part(1)/e-3493217, Dated-30.03.2025.

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विषयांकित से संबंधित संदर्भित पत्र की छायाप्रति सूचना एवं अग्रेत्तर आवश्यक कार्रवाई हेतु प्रेषित की जा रही है।

A copy of above referred letter on the subject matter is being forwarded herewith for information and needful onward action please.

DA: As above.

Signed by

Prakash Kumar Singh

Date: 07-04-2025 15:14:28

सकाधि/ई.एस.एम.  
कृते महाप्रबंधक (का.)/पूमरे/हाजीपुर

**प्रतिलिपि/—** निम्नलिखित को सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित—

1. महासचिव/ईसीआरईयू/पूमरे/हाजीपुर।
2. महासचिव/एस.सी.एवं एस.टी.एशोसिएशन/पूमरे/हाजीपुर।
3. सकाधि (एम.पी.पी.)/पूमरे/हाजीपुर—कृपया इसे वेबसाइट पर अपलोड कराने की व्यवस्था करें।
4. महासचिव/ओ.बी.सी.एशोसिएशन/पूमरे/हाजीपुर।



भारत सरकार Government of India  
रेल मंत्रालय Ministry of Railways  
रेलवे बोर्ड (Railway Board)



RBA NO. 09/2025

No. 2025/AC-II/21/9/-Part(1)/e-3493217

New Delhi, dated 30.03.2025

1. General Managers/FA&CAOs etc(As per standard List I )
2. All attached offices/Subordinate Offices ( As per standard List II)

Sub: Opening of a new Sub Head and Detailed Heads - **Major Head 3002 & 3003 Sub Major Head 11 Erstwhile Demand No. 13 - Abstract 'O' for budgeting and accountal of Government Contribution of UPS subscribers under National Pension System - ACS No. 13 to Finance Code Vol-II.**

Ref:- Board's letter No. F(E)III/2025/UPS/1 dated 28.03.2025 (RBE No. 25/2025)

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Kind attention is invited to Board's letter No. FCII/2025/UPS/1 dated 28.03.2025 enclosing circular on PFRDA's Gazetted Notification No, PFRDA12/01/0001/2023-legal dated 19.03.2025 regarding **Operationalization Of Unified Pension Scheme Under National Pension System**. As per these instructions, the employee covered under NPS shall have option to opt for UPS under the NPS scheme. Under this scheme, if the employee opts for UPS under NPS, Government shall make a matching contribution equal to the individual contribution of 10% of the Basic Pay And Non-Practicing Allowance, if any and Dearness Allowance thereon made by the UPS subscriber. Further an additional 8.5 of the Basic Pay And Non-Practicing Allowance, if any and Dearness Allowance thereon shall be credited to the Pool Corpus.

In order to ensure Budgeting and Accountal of this expenditure, it has been decided to open new Detailed Heads under - **Major Head 3002 & 3003 Sub Major Head 11 Erstwhile Demand No. 13 - Abstract 'O' .**

Accordingly, Advanced Correction Slip No. 13 to Indian Railways Finance Code Vol-II(Second Reprint Edition 2022) containing these details\_ is enclosed.

Contents of the correction slip may please be circulated suitably.

Kindly acknowledge receipt.

DA: As above

Signed by

Rajat Agarwal

Date: 30-03-2025 15:15:58  
(Rajat Agarwal)

Jt. Director Finance (CCA)

Railway Board

Ph.No. 011-23047018

E mail ID: Rajat.agarwal91@gov.in

Copy To:

1. General Manager, Reserve Bank of India, Dept. of Govt & Bank Accounts, Central Office, Opp Mumbai Central Railway Station, Byculla, Mumbai-400 008.
2. CGA, Ministry of Finance, Deptt of Expenditure, Lok Nayak Bhawan, New Delhi
3. Dy. C&AG of India (Railways, Room No. 224, Rail Bhawan, New Delhi.(with 45 spare copies)
4. Joint Secretary, Dept of Electronics and Information Technology, Ministry of Communications and IT , 6,CGO Complex, New Delhi - 110003
5. Gen Secy, NFIR/ AIRF, New Delhi.
6. F(E) III,PAO/RB, ERB-I,II,III,IV,V,AC-III (6 copies), AC-IV, Code Revision, Accounts Inspection

**Advance correction slip No. 13****Indian Railway Finance code vol.II (Second Reprint Edition 2022)****(Classification of Revenue Expenditure (Appendix-I))**

Please introduce the following **Sub head and Detailed Head** under **Major Head 3002 & 3003 Sub Major Head 11 Erstwhile Demand No. 13 - Abstract 'O'**

| Minor Head                                                                               | Sub Head                                                                                          | Detailed Head                                                                                                                                                                                                                                                                                                                                                                                                    |
|------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 100 Government Contribution for Defined Contribution Pension Scheme.(existing-no change) | 110 Govt. Contribution for Defined Contribution Pension Scheme and Interest (existing -no change) | 111 Government Contribution for Defined Contribution Pension Scheme. (Existing-No change)<br><br>112 Interest on delayed/non- deposit of NPS contribution (Existing-No change)<br><br>113-Government Contribution for defined contribution scheme (UPS) for individual Corpus-(10% element) (New)<br><br>114- Government Contribution for defined contribution scheme (UPS) for Pool Corpus-(8.5% element) (New) |

Also the

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|-----------------------------------------------------------------------------------------------------------------------|
| CLASSIFICATION OF REVENUE EXPENDITURE, APPENDIX,I                                                                     |
| EXPLANATORY Notes Abstract "O"                                                                                        |
| This head will record booking of Government Contribution for Defined Contribution Pension Scheme (New Pension System) |

**May be modified as:**

|                                                                                                                                                            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CLASSIFICATION OF REVENUE EXPENDITURE, APPENDIX,I                                                                                                          |
| EXPLANATORY Notes Abstract "O"                                                                                                                             |
| This head will record booking of Government Contribution for Defined Contribution Pension Scheme (New Pension System) and Unified Pension Scheme under NPS |

( Authority – Board's letter no. 2025/AC-II/21/9/e 3429735 DATED 30.03.2025)