

No. Fin-A-C (2) -14/2022
Government of Himachal Pradesh
Finance (Budget) Department

From

The Principal Secretary (Finance) to the
Government of Himachal Pradesh.

To

1. All the Administrative Secretaries to the
Government of Himachal Pradesh.
2. All the Heads of the Departments,
Himachal Pradesh.

Dated: Shimla-171002, the 26 July, 2023

Subject:

Adjustment of Government Contribution and dividend earned thereon in respect of
employees who opted for the Old Pension Scheme.

Sir/Madam,

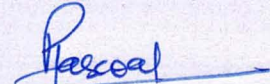
I am directed to refer to this department's notification of even number dated
13.06.2023 (copy enclosed) and to say that following procedure may be adopted for depositing the
Government Contribution and dividend earned thereon in respect of employees who opted for the Old
Pension Scheme:-

1. The amount of Government contribution shall be deposited in Treasury under
receipt head "0071-Contribution and Recoveries towards Pension and Other
Retirement Benefits, 01-Civil, 101-Subscriptions and Contributions, 03-Accumulated
Pension Wealth in respect of National Pension System Subscribers" which shall be
recorded as reduction of expenditure under head of account "2071-Pensions and
Other Retirement Benefits, 01-Civil, 911-Deduct-Recoveries of Overpayments, 01-
Recovery on account of Accumulated Pension Wealth in respect of National
Pension System Subscribers", by way of Transfer Entry in Accountant General
office.
2. The amount of dividend/return earned on the Government contribution, till the date
of withdrawal, shall be deposited under Receipt head "0071-Contribution and
Recoveries towards Pension and Other Retirement Benefits, 01-Civil, 800-Other
Receipts, 01-Accumulated Dividend on Government Contribution of National
Pension System Employees converted into Old Pension Scheme."

As per para (xi) of Notification No. Fin (Pen)A(3)-1/2023 dated 04th May, 2023, the
Head of Department/Head of Office shall take up the pension cases of Government employees, who
opted for the Old Pension System, with the Principal Accountant General (A&E), Himachal Pradesh, for
authorisation after following due procedure and codal formalities under the CCS (Pension) Rules, 1972.

In view of above, it is requested that instructions may kindly be issued to all
concerned to ensure reconciliation and transfer entries in the AG office for proper booking, as explained
at Sr. No. 1 and 2 above.

Yours faithfully,



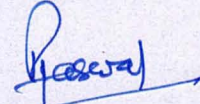
Deputy Secretary (Finance) to the
Government of Himachal Pradesh

Endst. No. Fin-A-C(2)-14/2022

Dated: Shimla-171002, the 26 July, 2023

Copy is forwarded to the following for information and necessary action:-

1. The Principal Accountant General (Audit), Himachal Pradesh, Shimla-171003.
2. The Director, Treasuries Accounts and Lotteries, Himachal Pradesh, Shimla-171009.
3. Senior Accounts Officer (TM), O/O the Principal Accountant General (A&E), Himachal Pradesh, Shimla-171003.
4. Guard file.
5. Office Copy.



**Deputy Secretary (Finance) to the
Government of Himachal Pradesh.**

**Government of Himachal Pradesh
Finance (Budget) Department

No.Fin-A-C(2)-14/2022

Dated Shimla-171002, the

13.06.2023

NOTIFICATION

The Governor, Himachal Pradesh is pleased to order the opening of following new sub minor heads with immediate effect:-

- 1. 2071- PENSIONS AND OTHER RETIREMENT BENEFITS
 - 01- CIVIL
 - 911- DEDUCT-RECOVERIES OF OVERPAYMENTS
 - 01- RECOVERY ON ACCOUNT OF ACCUMULATED PENSION WEALTH IN RESPECT OF NATIONAL PENSION SYSTEM SUBSCRIBERS
- 2. 0071- CONTRIBUTION AND RECOVERIES TOWARDS PENSION AND OTHER RETIREMENT BENEFITS
 - 01- CIVIL
 - 101- SUBSCRIPTIONS AND CONTRIBUTIONS
 - 03- ACCUMULATED PENSION WEALTH IN RESPECT OF NATIONAL PENSION SYSTEM SUBSCRIBERS
- 3. 0071- CONTRIBUTION AND RECOVERIES TOWARDS PENSION AND OTHER RETIREMENT BENEFITS
 - 01- CIVIL
 - 800- OTHER RECEIPTS
 - 01- ACCUMULATED DIVIDEND ON GOVERNMENT CONTRIBUTION OF NATIONAL PENSION SYSTEM EMPLOYEES CONVERTED INTO OLD PENSION SCHEME

The Secretary (Finance) to the Government of Himachal Pradesh (103) shall be the head of department for operating these new sub minor heads.

By Order,

**Principal Secretary (Finance) to the
Government of Himachal Pradesh**

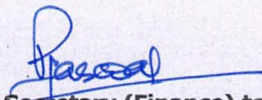
Endst. No. Fin-A-C(2)-14/2022

Dated Shimla-171002, the

13.06.2023

Copy is forwarded to the following for information and necessary action:-

- 1. All Heads of Departments, Himachal Pradesh.
- 2. The Principal Accountant General (Audit), H.P. Shimla-171003.
- 3. The Director (Treasuries, Accounts and Lotteries), Himachal Pradesh, Shimla-171009. **It is requested that accounting procedure for booking of receipt and expenditure may please be circulated to all HoDs/DDOs in the State.**
- 4. The Special Secretary (Pension) to the Government of Himachal Pradesh, Shimla-171002.
- 5. Joint Controller (Finance-Pension), Himachal Pradesh Secretariat, Shimla-171002.
- 6. Senior Accounts Officer (TM), O/O the Principal Accountant General (A&E), Himachal Pradesh, Shimla-3 w.r.t. letter No. TM/16-14/ONS/2023-24/554-58 dated 12.06.2023.
- 7. Guard file.
- 8. Office Copy.


**Deputy Secretary (Finance) to the
Government of Himachal Pradesh.**