



PBC No. 81 / 2025



दक्षिण रेलवे Southern Railway
प्रधान मुख्य कार्मिक अधिकारी कार्यालय
Office of the Principal Chief Personnel Officer
प्रधान कार्यालय, कार्मिक विभाग, चेन्नै-600003
Headquarters, Personnel Department, Chennai-600003

सं/No: P(R) 500 / P / UPS

दिनांक/Dated: 24.04.2025

All PHODs/ DRMs/ CWMs/ CEWE/ CAO/ CPM/ PDA/ Dy.CPOs/ Sr.DPOs/ Secy to GM,
 Chairman/RRB/MAS,TVC, Addl.Registrar/RCT/MAS, Secretary/RRT/MAS,
 Principal MDZTI/TPJ, SRCETC/TBM, ZETTC/AVD,
 DPOs/SPOs/WPOs/APOs of HQ/Divisions /Workshops/Units.

**विषय/Sub: Operationalisation of Unified Pension Schem Under National
 Pension System Regulations – 2025 - regarding.**

A copy of the Railway Board's letter No. 2025/AC-II/21/9-Part(2)/e 3493218 dated 02.04.2025 (RBA No. 12/2025) on the above subject is enclosed for information, guidance, and necessary action.

Railway Board's letters referred to therein have been circulated / copy enclosed as given below.

Sl.No.	Railway Board letter No. & Date	PBC No. / Copy enclosed
1.	F(E)III/2025/UPS/1 Dated 28.03.2025 RBE No. 25/2025	PBC No. 70 / 2025
2.	2025/AC-II/21/9-(Part92)/3 3493218 Dated 30.03.2025 RBA No. 9/2025	Copy enclosed
3.	2025/AC-II/21/9-(Part92)/3 3493218 Dated 30.03.2025 RBA No. 10/2025	Copy enclosed

संलग्नक/Encl. 06 pages

CHILAKALAPUDI
ANJANIKUMAR

Digitally signed by
CHILAKALAPUDI ANJANIKUMAR
Date: 2025.04.24 13:19:25 +05'30'

सहायक कर्मचारी संबंधी अधिकारी/Asst Personnel Officer / IR & Trg.
कृते प्रमुकाधि/For Principal Chief Personnel Officer

प्रतिलिपि/Copy to: The General Secretary/SRMU
 The General Secretary / DREU
 The General Secretary/AISCTREA
 The General Secretary/AIOBCREA
 The General Secretary/NFIR
 IT Section/PB/HQ - to upload in the SR website.

भारतसरकार Government of India
रेलमंत्रालय Ministry of Railways
रेलवेबोर्ड(Railway Board)

RBA NO.12 /2025

No. 2025/AC-II/21/9- Part(2)/ e 3493218

New Delhi, dated: 02.04.2025

General Managers,

All Zonal Railways/PUs

Sub:- Operationalisation of Unified Pension Scheme under national Pension System Regulations -2025- regarding.

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

2. Board's letter No2025/AC-II/21/9-(PART92)/3 3493218 dated 30.03.2025 (RBA No. 9/2025 and RBA No. 10/2025)

In continuation of the directives issued by Board vide cited above on the subject, suitable arrangements may be made to ensure the following:

1. Training Campaigns for dealing staff :

Training Campaigns in detail may be conducted to all the staff assigned with the duties related to NPS and Migration of NPS-UPS . In such campaigns, the staff may be educated in sufficient detail regarding the roles and responsibilities of DDOs and PAOs in operationalisation of the UPS scheme.

2. Awareness Campaigns among the eligible NPS employees:

Awareness campaigns may also be organized for educating the eligible NPS employees about the details of the scheme and on-line submission of the forms for opting of the scheme.

3. An immediate drive for rectification of missing contributions of the NPS employees for the past period shall also be launched jointly by PCPOs and PFAs.

It is also reiterated that operational guidelines on Unified Pension Scheme are available at the website the link of which is <https://www.npscra.nsdl.co.in/ups.php>

These instructions may be noted and notified to all concerned.

(Rajat Agarwal)
Jt. Director Finance (CCA)
Railway Board
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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)

Kind attention is invited to Board's letter No. F(E)II/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

(Rajat Agarwal)
Jt. Director Finance (CCA)
Railway Board
Ph.No. 011-23047018
E mail ID: Rajat.agarwal91@gov.in

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) 112 Interest on delayed/non- deposit of NPS contribution (Existing-No change) 113-Government Contribution for defined contribution scheme (UPS) for individual Corpus-(10% element) (New) 114- Government Contribution for defined contribution scheme (UPS) for Pool Corpus-(8.5% element) (New)

Also the

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)



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



RBA NO. 10/2025

No. 2025/AC-II/21/9- Part(2)/ e 3493218

New Delhi, dated: 30.03.2025

General Managers,
All Zonal Railways/PUs

Sub:- Pension fund Regulatory and Development authority(Operationalisation of Unified Pension Scheme under national Pension System) Regulations -2025- regarding.

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

Kind attention is invited to Board's letter No. F(E)III/2025/UPS/1 dated 28.03.2025 enclosing circular on PFRDA's Gazette Notification No, PFRDA 12/01/0001/2023-legal dt.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. The following instruction are issued for implementation.

I. Exercise of option:

- (1) The Forms listed as A1, A2, B2 and B6 in Schedule I, of the Notification circulated with the above letter as may be applicable, may be submitted by the eligible employee online through the CRA portal or physically to the Head of Office or DDO.
- (2) In case of online submission of Forms through the CRA portal, the CRA shall provide an acknowledgement to such employee and simultaneously forward the same to DDO for verification. The DDO shall update the records in CRA system after obtaining necessary details, from the Head of Office and forward the same to the PAO for its authorization in such system.
- (3) In case the employee is not able to exercise the UPS option through the CRA portal, such employee shall submit Form physically to the Head of Office directly or through DDO. In such cases, the Head of Office shall forward the option information to the DDO. The DDO shall update the records in the CRA system after obtaining necessary information received from the Head of Office and forward the same to PAO for its authorization in such system.
- (4) The eligible employee who does not exercise the UPS option under NPS within the timelines laid down shall be deemed to have opted to continue under NPS without UPS option.

II. Permanent Retirement Account Number (PRAN). -

- (1) The procedure for accepting the request of employees by DDOs to opt of UPS under NPS has been detailed under regulation 4 (Chapter III). An employee specified under clause (a) and (b) of sub-regulation (1) of regulation 4 of PFRDA's notification dated 19.3.2025 who has opted for UPS option under NPS by submitting Forms A1 or A2, as

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may be applicable and whose application has been duly authorized by the concerned PAO, in the manner specified under the said regulation, shall be identified by a Permanent Retirement Account Number tagged to UPS.

(2) In respect of a person specified under clause (c) and (d) of sub-regulation (1) of regulation 4 and who has opted for UPS option under NPS by submitting Form B2 or B6, as applicable and upon due authorization by the concerned PAO, shall be identified by his erstwhile PRAN, tagged to UPS.

(3) The CRA shall transfer the individual corpus of UPS Subscriber falling under clause (a) of sub-regulation (1) of regulation 4, upon opting for UPS and after due authorization by the concerned PAO, to the PRAN tagged to UPS in such manner and within such timelines as may be determined by the Authority.

(4) UPS Subscriber may, in addition to his UPS account, have additional account under NPS (Tier I and Tier II) on a voluntary basis under All Citizen model.

(5) CRIS may develop an utility in IPAS to identify /flag the employee covered under NPS/UPS as the case may be, The Personnel office will flag the category as '**MAKER**' based on options received physically or that advised by CRA online and PAO/ Associate Accounts Office will confirm the same as "**CHECKER**". **This should be done by modifying the employee type under employee master on IPAS**

(6) It is re-iterated that **the tagging of employee under UPS in IPAS** is extremely important to ensure correct deduction and remittance of amount to NSDL and generation of correct Subscriber contribution file. **This tagging must be done concurrently on IPAS** which the case is being processed for tagging on CRA portal.

(7) The DDO will have to update employment details, including Employee Code/ID, Date of commencement of qualifying service, Current Basic Pay, Non-Practicing Allowance (NPA) (if applicable), and the scheduled date for the next increment which shall be approved by the PAO

(8) For all the employees who have been tagged on IPAS as 'UPS under NPS' , an individual contribution of 10% of the Basic Pay (including non practicing allowance, where applicable) and Dearness Allowance thereon matched by an equal amount towards contribution by the Central Government shall be credited to the individual PRAN of the UPS subscriber through the subscriber contribution file.

(9)The methodology followed for generation and uploading of the Subscriber Contribution File in the existing NPS scheme in IPAS shall be followed for the Subscriber Contribution File(SCF) of UPS subscribers also.

(10) The timelines for generation of SCF, uploading of SCF and remittance of the total contribution are detailed in the regulation 6(Chapter IV) of the referred guidelines . The same should be strictly adhered to.

III. Pool Corpus

(1) The Pool Corpus shall comprise of - (a) Additional central contribution of 8.5% the Basic Pay (including non practicing allowance, where applicable) and Dearness Allowance thereon for employees who have chosen UPS scheme (b) transfer of balance of the individual corpus of a subscriber as per regulation 19(3) and (c) any other contribution defined by the Central Government.

III. Budgeting and Accountal:

1. The Government contribution under UPS shall be budgeted /accounted for in the accounts

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heads introduced vide ACS No.13 (RBA 09-2025) enclosed.

2. CRIS may ensure introduction of new Account Head accordingly in IPAS and also separate schedules in Pay roll modules for employee/government contribution under UPS.

A detailed *Standard Operating Procedure (SOP)* on the migration process of PRAN from NPS to UPS is available on <https://www.npscra.nsdl.co.in/ups.php>

These instructions may be noted and notified to all concerned.

Signed by

Rajat Agarwal

Date: 20-03-2025 15:39:30

Jt. Director Finance (CCA)

Railway Board

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Copy to:

1. PFAs of all Zonal Railways/PUs

2. PCPOs of all Zonal Railways/PUs

3.MD/CRIS , GM/AIMS/CRIS

4.RBCC for uploading in the website (Accounts Compendium 2025)