

1. Attention is invited to this office OM No.1(7)(2)/2003/TA/245 dated 24.02.2004 wherein instructions were issued on the classification of the contributions to Defined Contribution Pension Scheme. Pending finalization of the heads of accounts it was instructed that the matching contribution payable by the Government towards New Pension Scheme should be booked under the minor head '502-Expenditure Awaiting Transfer to Other heads' below the relevant functional Major Head of the Ministry / Department. It has now been finally decided in consultation with the Budget Division and O/o Comptroller & Auditor General of India that the amounts of Government's contribution under the scheme shall be debited to the following head:

**Major Head:**

- 2071 – Pension and other Retirement Benefits**
- 01 – Civil (Sub-Major-Head)**
- 17 – Government Contribution for Defined Contribution Pension Scheme (Minor Head)**
- 01 – Government Contribution (Sub-Head)**
- 00.04 – Pensionary Charges (Object Head)**

2. Government Servant's and Government's contributions under the Defined Contribution Pension Scheme should be credited to the Major Head.

**Major Head:**

- 8342 – Other Deposits**
- 117 – Defined Contribution Pension Scheme for Government Employees**

(opened vide Correction Slip No. 556 to list of Major and Minor Heads of Accounts)

Under the following Sub Heads respectively:

- 01 Government Servants' contribution under Tier I**
- 02 Government contribution under Tier I**

The numeric codes, serial code number in respect of the above said heads have been furnished in the annexure enclosed.

3. All Principal Chief Controller of Accounts / Chief Controller of Accounts / Controller of Accounts may kindly ensure that **the amounts of Govt. contribution already booked under the intermediary head of account '502, Expenditure Awaiting Transfer' be transferred to the head of accounts mentioned in para (1) above in the accounts for the year 2004-05.**
4. Receipt of this Office Memorandum may please be acknowledged.

## **ANNEXURE**

The numeric codes, serial code number in respect of the newly opened Heads of Account for the financial year 2004-05.

<b>Grant No.</b>	<b>Numeric No.</b>	<b>Description</b>	<b>Serial Code</b>	<b>Charged Plan Payment</b>	<b>Voted Plan Payment</b>	<b>Charged Non-Plan Payment</b>	<b>Voted Non-Plan Payment</b>
40	2071	Pension & Other Retirement Benefits (Major Head)					
	01	Civil (Sub Major Head)					
	117	Government Contribution for Defined Contribution Pension Scheme (Minor Head)	20710182				
	01	Govt. Contribution (Sub Head)	20710183				
	00.04	Pensionary Charges (Object Head)	20710184	<b>186</b>	<b>195</b>	<b>122</b>	<b>139</b>
				<b>Receipt</b>		<b>Payment</b>	
800	8342	Other Deposits					
	117	Defined Contribution Pension Scheme for Government Employees	83420053				
	01	Government Servants' contribution under Tier I	83420054	<b>310</b>		<b>329</b>	
	02	Government contribution under Tier I	83420055	<b>317</b>		<b>322</b>	