GOVERNMENT OF HIMACHAL PRADESH
FINANCE (PENSION) DEPARTMENT
****

No. Fin (Pen)A(1)-1/2020 Dated: Shimla-2 9th July, 2026

OFFICE MEMORANDUM

Subject: Coverage of State Government servants, who were recruited against the posts/ vacancies advertised/ notified for recruitment on or before 15.05.2003, under the CCS (Pension) Rules, 1972.

1. The undersigned is directed to say that the State Government has made the CCS (Pension) Rules 1972, inapplicable for all appointments made on or after 15.05.2003 vide Notification No. Fin(Pen)A(3)-1/96 dated 15.05.2003. The Contributory Pension Scheme (CPS), now called National Pension System (NPS) was introduced for all the Government servants who were appointed on or after 15.05.2003 vide Notification No. Fin(Pen)A(3)-1/96 dated 17.08.2006.

2. However, in the year, 2023, the State Government has restored the CCS (Pension) Rules, 1972 (OPS), w.e.f. 01.04.2023, vide notification No. Fin(Pen)A(3)-1/2023 dated 04.05.2023. The Government employees appointed between the period 15.05.2003 to 31.03.2023, including retired NPS Government servants and family member(s) of the Government servants, who had died during the relevant period, were given an option, either to opt for the Old Pension Scheme (OPS) or the National Pension System(NPS) vide Office Memorandum No. Fin (Pen)A(3)-1/2023 dated 04.05.2023.

3. Even after restoration of the Old Pension Scheme, the representations have been received from the Government servants appointed on or after 15.05.2003 for grant of benefit of pension scheme under the CCS (Pension) Rules, 1972 on the analogy of Government of India instructions contained in the O.M. No. 57/05/202-P&PW(B) dated 03.03.2023.

4. The Government of India vide O.M. No. 57/05/202-P&PW(B) dated 03.03.2023 has decided that in all cases where the Central Government civil

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employees are appointed against the post or vacancy which was advertised/notified for recruitment/appointment, prior to the date of notification for National Pension System (NPS) i.e. 22.12.2003 and they are covered under the National Pension System on joining service on or after 01.01.2004, may be given a one-time option (Annexure-I) to be covered under the CCS (Pension) Rules, 1972.

5. Now, after due consideration of the matter, the Government has decided that the Government servants who have been appointed against the posts or vacancies, which were advertised/notified for recruitment/ appointment prior to 15.05.2003 may be given one-time option for coverage under the CCS (Pension) Rules, 1972. This option may be exercised by the covered Government servant latest by 31.10.2026.

6. The Government servant who is eligible to exercise option in accordance with Para-5 above, but does not exercise the option within stipulated date, shall continue to be covered under the relevant pension scheme as opted by him in accordance with the Standard Operating Procedures issued vide OM No. Fin(Pen)A(3)-1/2023 dated 04.05.2023.

7. The option once exercised shall be final and irrevocable.

8. The case of the Government servant regarding coverage under the CCS (Pension) Rules, 1972, based on the option exercised by him/her, shall be placed before the Appointing Authority of the post(s) for which such an option is being exercised, for consideration, in accordance with these instructions. In case the Government servant fulfils the conditions for coverage under the CCS (Pension) Rules, 1972, in accordance with these instructions, necessary order in this regard shall be issued latest by 31.12.2026. The NPS account of such Government servant shall consequently, be closed w.e.f. 28.02.2027.

9. The Government servant, who exercise the option to switch over to the pension scheme under CCS (Pension) Rules, 1972, shall be required to subscribe to the General Provident Fund (GPF), if not already subscribed in terms

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of Standard Operating Procedures issued vide OM No. Fin(Pen)A(3)-1/2023 dated 04.05.2023.

10. The corpus in the NPS account of the Government servant, shall be adjusted as under:-

(i) **Adjustment of Employees' contribution in the Accounts:** Amount may be credited to an individual's GPF account, and the account may be re-casted, permitting up-to-date interest (Authority-FR-16 & Rule 11 of GPF Rules).

(ii) **Adjustment of Government contribution under NPS Accounts:** The amount of Government contribution may be (-) Dr to the Government account under Major Head 2071- Pension and other Retirement Benefits, Sub Major Head 01-Civil, Minor Head 911-Deduct Recoveries of over payment, Sub Minor Head 01-Recovery on account of accumulated pension wealth in respect of National Pension System subscribers.

(iii) **Adjustment of increased value of subscription on account of appreciation of investments (Dividend):** The amount of dividend may be credited to the Government account under Major Head 0071-Contributions and Recoveries towards Pension and other Retirement Benefits, Sub Major Head 01-Civil, Minor Head 800-Other Receipts, Sub Minor Head 02-Accoumulated dividend on Government and employee's contribution under National Pension System.

11. **These instructions may be brought to the notice of all concerned for necessary action.**

By order

Principal Secretary (Finance) to the Government of Himachal Pradesh

To

All the Administrative Secretaries to the Government of Himachal Pradesh

Endst. No. Fin(Pen)A(1)-1/2020 dated: the 9th July, 2026

Copy forwarded to:-

1. The Pr. Accountant General (Audit) Himachal Pradesh, Shimla-3.

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2. The Accountant General (A&E) Himachal Pradesh, Shimla-2
3. The Registrar General, Himachal Pradesh, High Court, Shimla-2
4. The LR-cum-Principal Secretary (Law) to the Government of Himachal Pradesh.
5. All the Divisional Commissioners, Himachal Pradesh.
6. All the Heads of Departments, Himachal Pradesh.
7. All the Deputy Commissioners, Himachal Pradesh.
8. All the Superintendents of Police, Himachal Pradesh.
9. The Resident Commissioner, Himachal Pradesh, Himachal Bhawan, 27-Sikandra Road, New Delhi.
10. The Secretary, Himachal Pradesh Public Service Commission Shimla-2
11. The Secretary, Himachal Pradesh Rajya Chayan Aayog, Hamirpur.
12. Controller, Printing and Stationery Department, Himachal Pradesh, Shimla-5, for publication in the Gazette of Himachal Pradesh.
13. The Controller (F&A), Personnel Department, H.P. Secretariat Shimla-2.
14. All the Controllers /Joint Controllers/ Deputy Controllers/ Asstt. Controllers/ Section Officers under control of Department of Treasuries, Accounts & Lotteries, H.P.
15. All the District Treasury Officers/Treasury Officers in Himachal Pradesh.
16. All Sections of the Finance Department, H.P. Secretariat Shimla-2.
17. The Incharge, NIC, H.P. Secretariat, Shimla-2 with the request to upload this notification on the State Finance Department's Website https: //Himachal. nic.in/finance.

(Saurabh Jasrotia, IAS)
Special Secretary (Finance) to the
Government of Himachal Pradesh.

No.EDN(SE)-Dy. Director of School Education (Sec.)
Kangra at Dharamshala.

No.EDN-KGR/E-7/2026 dated Dharamshala 20.08.2026

All the Principals / HM of GSSS /GHS of this district, with the direction that above instruction may be brought to the notice of all concerned employees for information and further necessary action accordingly.

Deputy Director of
School Education (Sec)
20 AUG 2026
Dispatch No. 6678
Kangra at Dharamshala

Dy. Director of School Education (Sec.)
Kangra at Dharamshala.

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