GOVERNMENT OF TELANGANA
ABSTRACT

PENSIONS – National Pension System / Unified Pension Scheme – Uploading procedure for transfer of Unified Pension Scheme (UPS) contributions in respect of subscribers covered under UPS using the new Heads of Account prescribed by Government – Operational Guidelines – Orders – Issued.

FINANCE (HRM.V) DEPARTMENT

G.O.Ms.No. 102 **Dated: 13-08-2026**

Read the following:

1. G.O.Ms.No.653, Finance (Pension-I) Department, dated 22.09.2004.
2. G.O.Ms.No.654, Finance (Pension-I) Department, dated 22.09.2004.
3. G.O.Ms.No.655, Finance (Pension-I) Department, dated 22.09.2004.
4. Government of India Notification No.FX-1/3/2024-PR, dated 24.01.2025
5. Pension Fund Regulatory and Development Authority (Operationalization of Unified Pension Scheme under National Pension System) Regulations, 2025.
6. Letter No.D1/3915/2025 Dt. 18.12.2025 of the Director of Treasuries and Accounts, Telangana.
7. Government Memo No. 3717/73/A2/BG/2026, Finance (BG) Department, Dt.09.06.2026.

ORDER:

The Government have introduced Unified Pension Scheme (UPS) as an option under National Pension System in accordance with the Government of India Notification and the regulations issued by the Pension Fund Regulatory and Development Authority (PFRDA). For ensuring timely credit of employee contributions and matching Government contributions to the individual UPS accounts maintained through the Central Recordkeeping Agency (CRA), it has become necessary to prescribe a uniform operational procedure through IFMIS systems.

2. Government have examined the proposal of the Director of Treasuries and Accounts, Telangana, in the reference 6th read above, regarding prescribing a detailed procedure for uploading Unified Pension Scheme (UPS) contributions under the newly created Heads of Account communicated in the Memo 7th read above.

3. Government, after careful examination of the matter, hereby order that the monthly employee contribution together with the matching Government contribution under UPS in respect of AIS Officers / UPS subscribers shall be uploaded simultaneously

to the CRA system and the funds shall be transferred to the Trustee Bank through the procedure prescribed herein.

A. <u>In respect of AIS Officers / UPS subscribers whose salaries are drawn through Treasury / PAO:</u>

(i) The Drawing and Disbursing Officer shall deduct the UPS contribution from the salary bills of the subscribers through IFMIS. The employee contribution shall be credited under the Head of Account **Employee Contribution: 8235-00-MH149-00-SH(04)-001-000** prescribed by Government for UPS Employee Contribution

(ii) The Employee Contributions deducted in respect of AIS officers whose salaries drawn from PAO/DTO/STOs shall be credited to the DDO Code 25000705001/25020702001 and the Contributions shall be provided in the Pay and Accounts/ Director of Treasuries & Accounts, Telangana IFMIS Logins

(iii) The IFMIS system shall capture the details of employee contributions arising out of the salary bills admitted in Treasuries / Pay and Accounts Office and auto populate the matching under the Head of Account **Government Contribution: 2071-01-MH121-00-SH(04)-320-000**on 5th day of every month**.**

(iv) The PAO, Hyderabad/ Directorate of Treasuries and Accounts who registered in CRA system as PAO/DTO shall generate a consolidated Subscriber Contribution File (SCF) containing the details of both Employee Contribution and Government Contribution and upload the same to the Central Recordkeeping Agency (CRA).

(v) On successful validation of the Subscriber Contribution File by the CRA, a Transaction Number (TN) shall be generated.

(vi) For each successful Transaction Number, an adjustment bill shall be generated automatically for transfer of Employee Contribution from the UPS Employee Contribution Head of Account **8235-00-MH149-00-SH(04)-001-000**to the UPS Pooled Personal Deposit Head of Account **8235-00-MH149-00-SH(05)-002-000** prescribed for transfer of contributions to the NPS Trust.

(vii) Simultaneously, an adjustment bill shall be generated automatically for transfer of matching Government Contribution from the UPS Government Contribution Head of Account **2071-01-MH121-00-SH(04)-320-000**to the UPS Pooled Personal Deposit Head of Account **8235-00-MH149-00-SH(05)-002-000** prescribed for transfer of contributions to the NPS Trust

(viii) The PAO, Hyderabad / Director of Treasuries and Accounts shall approve the adjustment claims.

(ix) After successful adjustment of both Employee Contribution and Government Contribution into the UPS Pooled Personal Deposit Head of Account **8235-00-MH149-00-SH(05)-002-000**, the IFMIS system shall automatically generate a consolidated bill for transfer of the amounts from the UPS Pooled Personal Deposit Head of Account **8235-00-MH149-00-SH(05)-002-000** to the Trustee Bank.

(x) The PAO, Hyderabad / Director of Treasuries and Accounts shall authorize the payment directly to the Trustee Bank through the accredited bank duly quoting the Transaction Number generated by the CRA.

(xi) The PAO, Hyderabad / Director of Treasuries and Accounts shall monitor all transactions until the Subscriber Contribution Files are matched and booked successfully by the CRA and shall reconcile the funds transferred with the Trustee Bank.

(xii) The PAO, Hyderabad / Director of Treasuries and Accounts shall transfer the contributions of the AIS Officers who are migrated to the UPS for the months November 2025 to May 2026 from Head of Account **8342-00-117-00-04-001-000** to the UPS Head of Account **Employee Contribution: 8235-00-MH149-00-SH(04)-001-000**

B. <u>In respect of AIS Officer - UPS subscribers working on Foreign Service terms:</u>

(i) The borrowing organization shall deduct the UPS contribution from the salary of the subscriber and remit both the employee contribution and employer contribution using their User Logins in IFMIS separately through challans under the Heads of Account prescribed by Government to the DDO Code 25020702001.

Employee Contribution: **8235-00-MH149-00-SH(04)-001-000**
Employer Contribution :**8235-00-MH149-00-SH(04)-003-000**

(ii) The details of challans so remitted by the organisations shall be captured through the IFMIS system and transmitted to the Directorate of Treasuries and Accounts, Telangana IFMIS Login.

(iii) The Directorate of Treasuries and Accounts, Telangana shall prepare and upload the consolidated Subscriber Contribution File (SCF) to the CRA on 5th day of every month.

(iv) The Directorate of Treasuries and Accounts, Telangana shall initially transfer the Employee Contribution amount under **8235-00-MH149-00-SH(04)-001-000** to the Head of Account **8235-00-MH149-00-SH(04)-003-000** by adjustment bill.

(v) After successful adjustment of employee contribution to Head of Account **8235-00-MH149-00-SH(05)-003-000,**a consolidated bill for transfer of the

both contributions amount from the Head of Account **8235-00-MH149-00-SH(05)-003-000** to the Trustee Bank shall be claimed.

(vi) The Director of Treasuries and Accounts shall monitor all transactions until the Subscriber Contribution Files are matched and booked successfully by the CRA and shall reconcile the funds transferred with the Trustee Bank.

Generation of UPS PRAN:

The new recruits shall submit their option to the concerned DDO whether opting to UPS. The DDO concerned shall forward the application in prescribed format to the UPS State Nodal Officer (PAO, Hyderabad) for onward transmission to the Protein-CRA to issue the UPS PRAN.

The Director of Treasuries and Accounts and the Pay and Accounts Officer, Hyderabad, shall follow the above procedure.

The Pixel vide Developer& Maintainer of IFMIS, Telangana shall prepare suitable programme in IFMIS package to enable aforementioned changes and provide the reports required in respective IFMIS logins

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

SIKTA PATNAIK
SPECIAL SECRETARY TO GOVERNMENT

To:
The Director of Treasuries & Accounts, Hyderabad.
The Director of Works Accounts, Hyderabad.
The Pay & Accounts Officer, Hyderabad.
The General Administration (SC.A) Department,
Dr. B.R. Ambedkar Telangana Sectt. Hyd.
The Accountant General, Telangana, Hyderabad.
The Commissioner, Telangana Bhawan, New Delhi.
Copy to:
The Chief Secretary to Government, Dr. B.R. Ambedkar Telangana, Sectt., Hyd.
The Principal Secretary to Governor, Telangana, Hyderabad.
The Principal Secretary to Chief Minister and Private Secretaries to all Ministers.
The Commissioner, Printing, Stationery and Stores purchase, Telangana, Hyd.
The General Administration (Cabinet) Department.
The Finance (BG) Department.
SF/SCs.

//FORWARDED BY ORDER//

Srinivas.narla

SECTION OFFICER