

भारत सरकार
वित्त मंत्रालय, व्यय विभाग
केन्द्रीय पेंशन लेखा कार्यालय
त्रिकूट-II, भीकाजी कामा प्लेस
नई दिल्ली-110066

फोन : 20867105, 26174613, 26174438



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF EXPENDITURE
CENTRAL PENSION ACCOUNTING OFFICE
TRIKOOT-II, BHIKAJI CAMA PLACE
NEW DELHI-110066
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क्रमांक / No. CPAO/Budget/RE 2026-27/BE 2027-28/100

दिनांक / Dated. 21/07/2026

Office Memorandum

Sub: - Revised Estimates for 2026-27 and Budget Estimates for 2027-28 (Major Head "2071" - Pension & Other Retirement Benefits and Major Head "2235" - Social Security & Welfare") for inclusion in Demand No. 41 - "Pensions".

This office consolidates estimates under the pension grant in respect of all Departmentalized Accounting Circles/Offices for submission to the Budget Division of Ministry of Finance. The RE for 2026-27 and BE for 2027-28 in respect of Grant No.41 - "Pensions" are to be prepared and submitted to the Budget Division of Ministry of Finance.

2. Requirement of funds may, therefore, be sent to CPAO in respect of the above demand under each sub-head below Major Head "2071 - Pension & Other Retirement Benefits" and "2235 - Social Security & Welfare Programme" for both Charged and Voted expenditure separately. The details should correspond to that appearing in the printed Detailed Demands for Grants circulated by the Budget Division. While furnishing the RE for 2026-27 and BE for 2027-28 to this office, it may please be ensured that these estimates are realistic to the extent possible. To avoid unnecessary excess/saving and audit observations under various Heads of Accounts, the Ministry/Department should send their Budget proposal to CPAO after taking the information from their PAOs/DDOs. Detailed break-up of proposed R.E 2026-27 and B.E 2027-28 under the Heads; Commuted Value of Pensions, Gratuities, Leave Encashment, New Defined Pension Contribution Scheme (NPS) and Unified Pension Scheme (UPS) may also be given in the enclosed profoma.

3. Since budget preparation is a time bound activity, it is requested that the above information may please be furnished to this office by 10.09.2026 positively, so that RE for 2026-27 and BE for 2027-28 are compiled and submitted to the Budget Division in time.

4. It may please be ensured that the letters and envelopes are superscribed "**Budget**" on the right hand top corner and addressed to Sh. Rajneesh Goel, Sr AO, Budget & Accounts Section. You may also send the information by e-mail to budget.cpao@gov.in You are also, requested to mention the name of the concerned officer who is dealing with the matter in the accounting circle alongwith their designation, Telephone No. and e-mail address for better co-ordination.


(Stuti Ghildiyal)
Controller of Accounts

Encl. As above.

(Note: - Downloadable excel file is also available under "Budget" menu on CPAO website cpao.nic.in alongwith the letter.)

To,

All Pr. CCAs/CCAs/CAs(IC) as per list attached