



कार्यालय नियंत्रक रक्षा लेखा :

OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS

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IMPORTANT CIRCULAR

A/II/13020/Vol XII

Dt 02..08.2021

To



All Sections in Main Office
IT Section, Local
PAOs (ORs) EME and AOC
All AOs GE Secunderabad/Visakhapatnam
Area Accounts Office, Visakhapatnam
AAO AGE Suryalanka
AAO AGE (Fys) Eddumailaram
EDP Centre, AAO (Navy) Visakhapatnam

Sub: Opening of New Code Head in the Pamphlet of RD&R Heads

HQrs letter regarding clarification on "**Opening of New Code Head in the Pamphlet of RD&R Heads regarding the accounting procedure to be adopted for transfer of NPS Accumulation to GPF Account of the employee who have opted to be shifted from NPS to GPF**" in terms of Department of Pension and PW Office Memorandum dated 17.02.2020 is circulated herewith. The accounting procedure for transfer of NPS Accumulation to GPF Account as stated in HQrs letter may please be followed while dealing with such cases.

Encls: as above

B. K. K. K.
Sr. Accounts Officer (A/Cs)

	OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS ULAN BATAR ROAD, PALAM, DELHI CANTT -110 010 Tel:011 25665548 Fax: 011-25674786 E-mail:hqaccounts.cgda@gov.in	
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To

All PCDA/CDA/PCA/AN-IV (Local)

Subject: Opening of New Code Head in the Pamphlet of RD&R Heads

The accounting procedure to be adopted for transfer of NPS Accumulation to GPF Account of the employee who have opted to be shifted from NPS to GPF in terms of Department of Pension and PW Office Memorandum dated 17.02.2020 is being clarified below.

2. As per accounting procedure defined under para 9 of Department of Pension and PW Office Memorandum dated 17.02.2020 Employee Contribution of Individual may be re-casted permitting up-to date interest and credited to Individuals' Account. However, adjustment of Employee Contribution, Govt. Contribution and increased value of subscription will be adjusted in accordance with guidelines issued vide CGA letter No. 1(7) (2)/2010/TA III/390 dated 14.11.2019. The accounting entries will be as under:

Step 1: When the accumulated deposit is received from NSDL and the requisite MRO is deposited.

Code Head	(+) RT	(-) RT	(+) CH	(-) CH
00/020/80(Defence & DAD) 00/096/29 (MoD-Civil) 00/099/15 (CSD)			***** (Total NPS accumulation)	
00/015/01(Defence & DAD) 00/096/12 (MoD-Civil) 00/098/97 (CSD)	***** (Employee Contribution in NPS}			
00/014/77 (DAD) 00/014/78 (Defence) 00/097/11 (MoD-Civil) 00/099/11 (CSD)				***** {Govt. Contribution}
00/014/05 (Defence & DAD) (Proposed) 00/096/25 (MoD-Civil) (Proposed) 00/098/29 (CSD) (Proposed)	***** {Increased value of subscription}			

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26.7.2021

Go Aly ✓
26/7

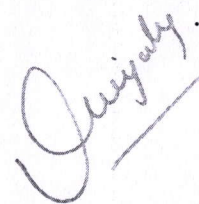
Step 2: After calculation of accrued interest on the re-casted GPF subscription

Code Head	(+) RT	(-) RT	(+) CH	(-) CH
00/015/01 (Defence & DAD) 00/096/12 (MoD-Civil) 00/098/97 (CSD)	**** (Accrued interest on the re-casted amount of GPF Subscription)			
00/004/01 (Defence & DAD) 00/095/24 (MoD-Civil) 00/098/31 (CSD)			**** (Accrued interest on the re-casted amount of GPF Subscription)	

Step 3: In most of the cases, the fund balances are transferred to CDA (Fund) Meerut through Central Transfer System. Therefore, Central transfer mechanism for transfer of GPF subscriptions from PAO to CDA Fund will be continued. In cases where the balances are not transferred through Central Transfer programme, mode of DID's will be followed.

The Code Heads which have been mentioned as "Proposed" may be used provisionally till final approval has been received from MoD(Fin)/ DGADS.

This issues with the approval of CGDA.



(Priyanka Chandra)
Sr. Dy. CGDA(A&B)

Copy to:
AT-NPS :
(Local)

For information w.r.t. AT-NPS UO No. NPS/Gen Corr/Vol-XVII/E-800 dated 15.06.2021.

IT&S Section
(Local)

For provisional inclusion of the following code heads in the NCS under Grant No. 900

Code Head	SER Code	SCCD Code
014/05	00710165	114
096/25	00710165	114
098/29	00710165	114

Sd/-
(Priyanka Chandra)
Sr. Dy. CGDA(A&B)