



रक्षा लेखा नियंत्रक का कार्यालय, गुवाहाटी उदयन विहार, नारंगी, गुवाहाटी-781171

OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS
UDAYAN VIHAR, NARANGI, GUWAHATI: 781171.

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(on CDA Guwahati Website Only)

DDP/I/NPS/18/Order/Vol-XXXI

Dated:- 29/07/2021

Important Circular No. : 54

To

1. Area Accounts Office Shillong
2. PAO(Ors)58 GTC shillong
3. PAO(Ors) ARC Shillong
4. AN-III Section(Local),M.O Guwahati

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

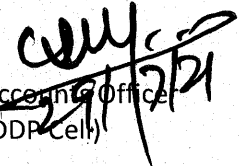
Ref: HQrs Office letter No. A/i/9084(Sl. No. 149)/XXXV dated 22/07/2021

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Please find enclosed HQ CGDA office letter cited under reference 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 for your information and guidance to deal with such cases.

GO (DDP) has seen.

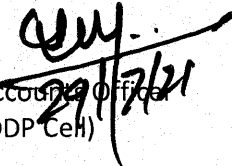
Encls: As above


Accounts Office
(DDP Cell)

Copy to:

The IT & SW Section (Local)
M.O CDA Guwahati.

For information and necessary action for inclusion of Code Head under NCS alongwith a request to upload the above circular on CDA Guwahati Website.


Accounts Office
(DDP Cell)



OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS
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To NO. A/1/9084 (Sl. No. 149)/XXXV
All PCDA/CDA/PCA/AN-IV (Local)

Dated: 22.07.2021

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)			***** (Total NPS accumulation)	
00/096/29 (MoD-Civil) 00/099/15 (CSD)				
✓ 00/015/01(Defence & DAD)	***** (Employee Contribution in NPS}			
00/096/12 (MoD-Civil) 00/098/97 (CSD)				
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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Step 2: After calculation of accrued interest on the re-casted GPF subscription

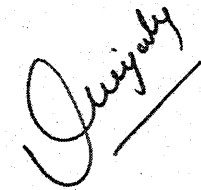
CDA Meerut

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 DIDs 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)