



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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No. DDP/I/NPS/18/Order/VOL-XXVII

Dated- 04.04.2017

TO

- (I) The Area Accounts Office
Bivar Road Shillong- 793001
- (II) The PAO(ORs) ARC Shillong
Happy Valley, Shillong- 793007
- (III) The PAO(ORs) 58 GTC
Happy valley, Shillong- 793007
- (IV) All the AOs GE/AGE(I)

SUBJECT: NPS: TRANSFER OF NPS ACCUMULATION OF OLD PENSION SCHEME.

REFERENCE: AT-II/NPS/Corr-XIII dated 08.02.2017.

A copy of HQrs office letter no. cited under reference on the above subject which is self-explanatory is forwarded herewith for your information, necessary action and guidance please.

Encl: As above

Sr. Accounts Officer
(NPS Cell)

Controller General of Defence Accounts
Ulan Batar Road, Palam, Delhi Cantt-10

No. AT-II/NPS/Corr-XIII

Dated 08.02.2017

To

CDA
Gurgaon

Sub : NPS: Transfer of NPS accumulation to Old Pension Scheme.

Department of Financial Services, Ministry of Finance has now provided the procedure for dealing with cases where NPS subscription was recovered and remitted to Trustee Bank, but subsequently the subscriber was shifted under Old Pension Scheme.

2. In such cases, 100% accumulation (Individual contribution+ Govt. Contribution + interest thereon) under such PRANs may be withdrawn by the concerned uploading office by using Error Rectification Module (ERM). The following accounting procedure may be adopted for adjustment of such accumulation:

- (i) Adjustment of Employees contribution in Accounts - Amount may be credited to the individual's GPF account and the account may be recasted permitting up to date interest
- (ii) Adjustment of Govt. Contribution under NPS in Accounts - to be accounted for as (-) Dr. to object head 70-Deduct recoveries under Major Head 2071-Pension and other Retirement benefit- Minor Head 911-Deduct Recoveries of overpayment.
- (iii) Adjustment of increased value of subscription on account of appreciation of investment - may be accounted for by crediting the amount to Govt Account under Major Head 0071 - Contribution and towards Pension and other Retirement Benefits 800-Other Receipts.

(Vinod Anand)
Sr.ACGDA (P&W)

