

कार्यालय, रक्षा लेखा नियंत्रक, रिजरोड, जबलपुर (म.प्र.)- 482001
OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS, RIDGE ROAD, JABALPUR, (M.P.) -
482001

No. A/II/2501/CHB&RDR

Dated: 29/07/2021

To,

The Officer I/c
All Section in M.O
All Sub Offices

Sub: Opening of New Code Head in the Pamphlet of RD&R Heads.
Sub: HQrs office No. A/I/9084(SI.No.149)/XXXV dated 22.07.2021.

The HQR letter No. A/I/9084(SI.No.149)/XXXV dated 22.07.2021 is forwarded herewith for your necessary action.

Encls: As above

-sc-
Sr. Accounts Officer (A/Cs)



Copy to:

The Officer I/c
OA Cell
(Local)

For information and necessary action.
Please upload the same to CDA Jabalpur website.

John
Sr. Accounts Officer (A/Cs)

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20/07/2021

	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 NO. A/1/9084 (SI. No 149)/XXXV Dated: 22.07.2021
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}			

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 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



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