



कार्यालय रक्षा लेखा प्रधान नियंत्रक (मध्य कमान) करियाप्पा मार्ग, लखनऊ छावनी-226002
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महत्वपूर्ण परिपत्र

पत्रांक: पत्रांक: लेखा/1/3089/एनपीएस पत्राचार

दिनांक: 30/07/2021

सेवा में,
प्रभारी,
एन पी एस से संबन्धित मुख्य कार्यालय के
सभी उपकार्यालय /अनुभाग

विषय- Opening of New Code Head in the Pamphlet of RD&R Heads.

संदर्भ- मुख्यालय कार्यालय का पत्रांक-A/1/9084/SI No-149/XXXV दिनांक-22/07/2021

उपरोक्त विषयक जिन उपयुक्त कर्मचारियों ने NPS से GPF में स्थानांतरित होने का विकल्प चयन किया है, उनके विषय में लेखा परिपाटियों से संबन्धित code heads के स्पष्टीकरण का मुख्यालय कार्यालय के परिपत्र की प्रति आवश्यक कार्यवाही हेतु प्रेषित की जा रही है।

संयुक्त नियंत्रक महोदय द्वारा अवलोकित।

संतर्भ-यथोपरि

- 80 -

व लेखाधिकारी

(लेखा)



पत्रेतिपि-

प्रभारी

स्वचलन अनुभाग(स्थानीय)-website पर अपलोड करने हेतु

संजय श्रीवास्तव
व लेखाधिकारी

(लेखा)

 ॐ सत्यमेव जयते	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	 DEPARTMENT
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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) 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}			

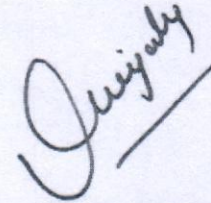
Step 2: After calculation of accrued interest on the re-casted GPF subscription

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 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)