

कार्यालय: रक्षा लेखा प्रधान नियंत्रक

Office of the Principal Controller of Defence Accounts

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Accounts Circular No:13

Date:26 / 07/ 2021

To

All Sections in Main-Office
All Sub-Offices under PCDA Bangalore

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

Please find enclosed HQrs letter on the above subject wherein the accounting procedure to be adopted for transfer of NPS Accumulation to GPF Account of the employee who opted to be shifted from NPS to GPF in terms of Department of Pension and PW office Memorandum dt. 17.02.2020 has been clarified. This is for information and necessary action please.

Those cases where the transfer of amount from NPS to GPF has been done, the same may be reviewed & action taken accordingly.

sd/-
DCDA (Accounts)

Copy To:

The Officer-in-Charge

EDP Section

(Local)

for uploading into the PCDA Bangalore Website

beeg
Senior Accounts Officer (Accounts)



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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}			