

Ministry of Finance
Department of Expenditure
EG. Branch

Subject: Regulation of pensionary benefits of officiating
Divisional Accountants on their superannuation.

Will the office of the C&AG kindly refer to the
correspondence resting with their D.O. No. 1026-III/I-90(II)
dated 28.5-1992 on the above mentioned subject?

2. The matter was referred to Department of Pension & F....
who have opined on the following points as under:

- (a) That Divisional Accountants are appointed by the respective Accountants General Offices, their pay scales follow the Central Govt. pattern of pay scales and they are governed by FRs and SRs as well as by the CCS (Pension) Rules, 1972. However, the incidence of their pay and allowances as well as pension is entirely borne by the respective State Governments and met out of the consolidated fund of the respective State Governments.
- (b) As far as persons confirmed in the grade of Divisional Accountants are concerned, their pension is being regulated under the CCS (Pension) Rules, 1972. It has been stated that in the case of persons who have not been confirmed as Divisional Accountants the CCS (Pension) Rules, 1972, are not being applied in their cases and their pension is being regulated under the pension Rules of the respective State Governments. The proposal is that in the later cases also the pension should be regulated under the CCS (Pension) Rules, 1972.

3. Cases of employees who have been appointed as Divisional Accountant but not yet confirmed fall in four categories, namely:

- (a) Those directly recruited as Divisional Accountant from open market;
- (b) those who have served in a State Govt. in a temporary capacity and later appointed as regular Divisional Accountant;
- (c) those who had previously served in the State Govt. and held a permanent post before being appointed as Divisional Accountant;
- (d) those who served in a Central Govt. establishment in a temporary or permanent capacity before being appointed as Divisional Accountant.

4. It is not clear from the note of office of the C&AG whether in the category (a) also the pension is being settled under the rules of the respective State Governments, if the pension has not been confirmed as Divisional Accountant. Prima facie since as a condition of service Divisional Accountants are governed by Central pattern of pay scales and CCS (Pension) Rules, 1972, it will only be appropriate that they too are governed by the provisions of the CCS (Pension) Rules 1972, if they happen to retire on superannuation or on invalidment after putting in not less than 10 years of qualifying service. The incidence of their pension should, however, continue to be passed on to the respective State Government.

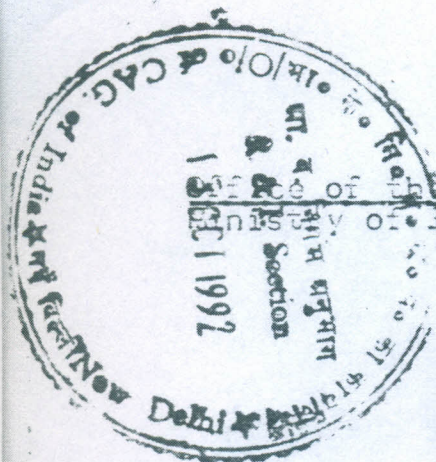
5. As far as category (b) is concerned, since they do not hold any lien as such in State Govt. service, these cases should be treated at par with those in category (a).

6. As far as category (c) cases are concerned, if a State Government employee is appointed as a Divisional Accountant technically he is treated as on deputation to the post of Divisional Accountant until he is confirmed in that post. Strictly speaking, therefore, he continues to be governed by the Pension Rules of the respective State Govt. under whom he holds a lien until he is confirmed as Divisional Accountant. The same position holds good in the case of other State Government employees coming on deputation to other Central Civil posts. Any departure made in the case of Divisional Accountants of this category will be fraught with serious repercussions in other cases.

7. As far as category (d) cases are concerned they will automatically be governed by CCS (Pension) Rules, 1972. Also, in the case of a person holding a permanent post under the Central Govt. and retiring as a temporary Divisional Accountant, the question of passing on the ~~incidence~~ incidence to the State Government should not arise because if such a person while still not being confirmed in the post of Divisional Accountant retires he would be treated as a retired Central Government employee as his lien would be held by the Central Government. Since the system of sharing pensionary incidence between Central Govt. and State Governments on service share basis has been dispensed with from 1.4.1987, it was proposed by this Department that the question of passing on any incidence on account of pension to the State Government in such a case would not arise.

8. With the introduction of simplified procedure for confirmation from 1.4.1988 delinking substantive appointments that availability of permanent posts, it is presumed that Divisional Accountants would be confirmed in time.

Since the possibility of persons retiring within the trial period of appointment as Divisional Accountants would be few the question posed is apparently reduced to one of academic interest only.



A. Sharma
(P. M. Sharma)
Under Secretary
Tele: 3013159

Office of the CAG of India, New Delhi
Ministry of Finance (Exp.) U.C. No. A-32022/6/85-EG
dated 5 -10-1992.

4426-N2
14/10

OFFICE OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA
NEW DELHI

CIRCULAR NO. NGE/ 49 /92

No. 1993-NI/1-90 (11)

Dated: 12-11-92

To

Subject:- Regulation of pensionary benefits to officiating Divisional Accountants who retired on superannuation without getting confirmed for want of permanent posts.

Sir,

I am directed to enclosed a copy of the Govt. of India, Ministry of Finance (Department of Expenditure) New Delhi U.O. No. A 32022/5/85-EG dated 5.10.92 on the subject cited above, for information and necessary action.

Yours faithfully,

(G.CHITTARANJAN)
ADMINISTRATIVE OFFICER (N)