

OFFICE OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA
9, D.D.U. MARG, NEW DELHI-110 124.

By E-mail

(For exclusive use in IA&AD and not to
be quoted or published elsewhere)

Circular No. 40 - Staff Entt.II/2016

No. 111-Staff Entt.-II/38-2015

Dated: 26th October, 2016

To

All the Principal Accountants General/Accountant General (A&E)
(Having Divisional Accountant Cadre)

Sub: Regulation of entitlements of Divisional Accountants Cadre in Indian Audit & Accounts Department.

Sir/Madam,

The Divisional Accounts Officers/Divisional Accountants are Central Government employees and their conditions of service are governed under the provisions of Article 148 (5) of the Constitution. They constitute a Central Government cadre under the administrative control of the local Accountants General (A&E) and are posted in various Public Works Divisions in the State.

2. In terms of Para 2 (a) of Government of India, Ministry of Finance, Department of Expenditure U.O. No. A-32022/6/85-EG dated 03-10-1992 the incidence of their pay and allowances as well as their pension is to be entirely borne by the respective State Governments and met out of the Consolidated Fund of the respective State Government.

3. A number of references are being received requesting for uniformity in dealing with matters relating to Pay and Allowances, maintenance of Service Books, procedure for authorization for pensionary benefits (whether Central Government or State Government) i.e. issue of Pension Payment Orders (PPOS) and New Pension Scheme (NPS) in respect of officials in Divisional Accountants Cadre.

4. These issues have been examined and following instructions are issued for compliance:-

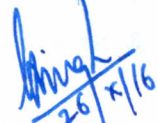
(a) Pay and Allowances: The Divisional Accounts Officers/Divisional Accountants are Central Government employees and their Pay and allowances are to be regulated as per Central Rules. The travelling allowance of Divisional Accountants whose pay is debit to the State Revenues will be regulated under rules of respective State Governments.

(b) Maintenance Service Books: The service books of serving Divisional Accounts Officers/Divisional Accountants are to be maintained by the Public Works Division where they are posted. In the case of retired Divisional Accounts Officers/Divisional Accountants the service books are to be maintained by the Principal Accountant General/Accountant General (A&E) having the control of Divisional Accountants Cadre.

(c) **Pension Payment Orders:** The orders regarding authorisation of PPOs to Divisional Accountants/Divisional Accounts Officer will be issued separately and the existing procedure may be continued till further orders.

(d) **New Pension Scheme:** Procedure regarding NPS contributions as suggested vide this office circular No. 65/NGE/2005 dated 24-10-2005 and circular No. 26/NGE/2006 dated 31-08-2006 shall continue to be followed by all the Principal Accountant General/Accountant General (A&E) having the Divisional Accountants Cadre.

Yours faithfully,



(RANJIT SINGH)

ASSTT. COMPTROLLER & AUDITOR GENERAL (N)