



**GOVERNMENT OF KERALA**

**FINANCE (PENSION.A) DEPARTMENT  
CIRCULAR**

No.2/2010/Fin.

Dated, Thiruvananthapuram, 06.01.2010.

Sub:- Change in accounting procedure in respect of pension etc.  
payable to All India Service officers borne in the State cadre -  
Instructions to Treasury Officers issued - Reg.

- Ref:- 1.Office Memorandum No.25014/2/2002-AIS (II) dated 03.06.2004  
and 11.07.2005 from Government of India.  
2.Letter No.25014/2/2002- AIS (II) dated 11.04.2007  
from Government of India.  
3.Letter No.PM/IV/6-1/D/Vol.I/353 dated 09.01.2009 from the  
Accountant General (A&E), Kerala.  
4.Letter No.PM/IV/6-1/D/09-10/36 dated 09.11.2009 from the  
Accountant General (A&E),Kerala.

Government of India, vide its letter referred to as 2<sup>nd</sup>, have decided to take over the entire pension liability of all All India Service (AIS) officers, retired as well as retiring, both from the State and Central Government. As such, Government of India will reimburse the expenditure connected with the payment of pension and other pensionary benefits in respect of AIS pensioners/family pensioners incurred by the State Government w.e.f. 01.04.2008. Accordingly, the following head of account has been opened to facilitate the accounting of reimbursement to State Government etc:-

- "8658 -Suspense Accounts-00-  
101 - Pay and Accounts Office Suspense  
99 -Transactions adjustable by Pay and Accounts Officer, Central Pension  
Accounting Office, New Delhi  
01 - All India Service Officers  
02 - Other Officers"

2. Subsequently, the Accountant General (A&E), Kerala has directed, vide letter referred to as 3<sup>rd</sup>, all the Treasury Officers to account the payment of Pension, Death-cum-retirement gratuity, Commuted Value of Pension and Family Pension payable to AIS

pensioners/family pensioners under the head of account mentioned above from January 2009 onwards and forward the supporting vouchers relating to these transactions to the Pay and Accounts Officer, Central Pay and Accounts Office, New Delhi.

3. The Accountant General has now, vide letter referred to as 4<sup>th</sup>, brought to the notice of the Government that the Treasury Officers are not adhering to the above procedures and are even debiting the expenditure under the minor head of account "02" under '8658-Suspense Accounts' or under the head of account '2071'. Therefore, Accountant General has requested to issue detailed instructions to the Treasury Officers/Banks to follow the procedures strictly in order to get correct figures under '01-AIS officers'.

4. In the circumstances, all Treasury Officers are hereby directed to ensure that the payment of Pension, Death-cum-retirement gratuity, Commuted Value of Pension and Family Pension payable to AIS pensioners/family pensioners are accounted under "8658-Suspense Accounts-00-101-PAO Suspense 99-Transactions adjustable by PAO, CPAO, New Delhi 01-AIS Officers " and forward the supporting vouchers relating to this in separate bundles/scrolls [i.e.vouchers related to "99-01-AIS officers" in one bundle and that for "99-02-Other officers" in another bundle] to the Central Pension Accounting Office. The District Treasury Officers who are responsible for accounting transactions made by the nominated Public Sector Banks under the scheme of payment of Kerala Pension through Public Sector Banks are also directed to obtain separate scrolls for AIS pensioners and other pensioners from the link branches concerned and ensure that the expenditure is accounted under the above suspense head separately so as to enable the Accountant General to claim reimbursement from CPAO, New Delhi.

5. The Director of Treasuries shall ensure that all Treasury Officers do strictly comply with the above directions.

**B.SYAMALADEVI AMMA,**  
Additional Secretary (Finance)

To

The Pay and Accounts Officer, Central Pay and Accounts Office, New Delhi.  
The Principal Accountant General (Audit), Kerala, Thiruvananthapuram.  
The Accountant General (A&E), Kerala, Thiruvananthapuram.  
All Heads of Departments.  
All Additional Chief Secretaries/Principal Secretaries/Secretaries/Special

Secretaries/Additional Secretaries/Joint Secretaries/Deputy Secretaries/Under Secretaries to Government.

All Departments (All Sections) in the Secretariat.

The Director of Treasuries, Thiruvananthapuram.

All District Treasury Officers, Sub Treasury Officers.

The Director, Information & Public Relations, Thiruvananthapuram.

The Secretary to Governor.

The Private Secretaries to Chief Minister and other Ministers.

The Private Secretaries to the Leader of Opposition and Government Chief Whip.

The Private Secretary to the Hon'ble Speaker.

The General Administration (SC) Department.

The Nodal Officer, [www.finance.kerala.gov.in](http://www.finance.kerala.gov.in).

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