

**GOVERNMENT OF ANDHRA PRADESH
ABSTRACT**

AP Re-organisation Act, 2014 – Pensions – apportionment of Pension liability as per AP Re-organisation Act, 2014 – Opening of New Sub Heads – Orders – Issued.

FINANCE(BG.III)DEPARTMENT

G.O.Ms.No. 121

Dated: 22 -05-2014
Read the following:-

Letter No.PM/I/Bifurcation/2014-15/107626, dt.14-05-2014 from the Office of the Principal Accountant General (A&E), AP. Hyderabad.

ORDER

In the reference read above the Principal Accountant General (A&E), AP., Hyderabad has stated that Section 59 of AP Re-organisation Act, 2014 stipulates apportionment of Pension liability as per provisions under Eighth Schedule of the Act as illustrated the method of apportionment of Pension liability of the following categories of Pensioners.

- a. Existing Pensioners of combined State (para 1 read with para 3 of the Schedule)
- b. Pensioners retired/will retire from combined State whose claim was not settled on or before the date of bifurcation of the State. (para 2 read with para 3 of the Schedule).
- c. Existing Pensioners of combined State who the draw Pension in any area outside the State (para 4 read with para 3 of the Schedule).
- d. Pensioners who will retire in successor States (para 5 of the Schedule).

The Principal Accountant General (A&E), AP., Hyderabad has suggested for opening of new sub heads to the two categories of Pensions to record pensions related transactions and two new sub heads for inter state transactions .

Government after careful examination here by ordered to adopt the following new heads of account for recording pension related transactions.

i. Category I – Pre bifurcation – 2071-01-101-S.H.(04) Pre bifurcation Service Pension allocable between the successor States of Andhra Pradesh and Telangana in the ration of 58.32:41.68. This sub head is applicable to all types of service pensions who retire up to 01-06-2014.

ii. Category II Post bifurcation

a) Pension payable in respect of service rendered in existing State of Andhra Pradesh - 2071-01-101-S.H.(14) Post bifurcation Pension allocable to Andhra Pradesh and Telangana in the ratio 58.32:41.68.

b) Pension payable in respect of service rendered in the successor State of Andhra Pradesh and allocable to that State - 2071-01-101-S.H.(24) Pension allocable to successor State of Andhra Pradesh.

c) Pension payable in respect of service rendered in the successor State of Telangana and allocable to that State - 2071-01-101-S.H.(34) Pension allocable to successor State of Telangana.

d) The reimbursement is to be classified under S.H.(96) Pension reimbursement by successor State of Andhra Pradesh and S.H.(97) Pension reimbursement by successor State of Telangana.

Government also here by order that above sub heads are to be adopted under respective Minor Heads for booking expenditure under other pension related transactions like Gratuity, Commutation, Family Pension etc.,

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

AJEYA KALLAM
PRL.SECRETARY TO GOVERNMENT

To
The Principal Accountant General (A&E), AP., Hyderabad.
The Director of Treasuries and Accounts, AP., Hyderabad.
The Pay and Accounts Officer, Hyderabad.
The Director of Works and Accounts, Hyderabad.
The Finance (Pensions) Department.
SF/SCs.

//Forwarded::By Order//

Section Officer