

## 1972 No. 493

## PENSIONS

**The Comptroller and Auditor General's Pension  
Regulations 1972**

*Made* - - - 27th March 1972

*Laid before the House of Commons* 30th March 1972

*Coming into Operation* 20th April 1972

The Minister for the Civil Service, in exercise of the powers conferred on him by section 13 of the Superannuation Act 1972(a) and of all other powers enabling him in that behalf, hereby makes the following Regulations:—

*Citation and commencement*

1. These Regulations may be cited as the Comptroller and Auditor General's Pension Regulations 1972, and shall come into operation on 20th April 1972.

*Interpretation*

2.—(1) In these Regulations—

“the civil service scheme” means the principal civil service pension scheme within the meaning of section 2 of the Superannuation Act 1972 and for the time being in force;

“the Comptroller” means the Comptroller and Auditor General;

“the judicial scheme” means the statutory scheme of pensions and other benefits applicable to the judicial offices listed in Schedule 1 to the Judicial Pensions Act 1959(b).

(2) Any reference in these Regulations to the provisions of any enactment shall be construed, unless the context otherwise requires, as a reference to those provisions as amended by any subsequent enactment.

(3) The Interpretation Act 1889(c) shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

*Election between the judicial and civil service schemes*

3. An election under section 13(1) of the Superannuation Act 1972 shall be made within the period of three months beginning with the date on which the person making the election takes office as Comptroller or the date of the coming into operation of these Regulations, whichever is the later, and shall be made in writing addressed to the Minister for the Civil Service.

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(a) 1972 c. 11.  
(c) 1889 c. 63.

(b) 1959 c. 9 (8 & 9 Eliz. 2).

*Comptroller electing for the civil service scheme*

4.—(1) This Regulation shall apply to any person appointed to be the Comptroller who elects, or is treated as having elected, for the civil service scheme.

(2) Where—

- (a) a person to whom this Regulation applies has before his appointment as Comptroller rendered service to which the civil service scheme applies; and
- (b) during that service he has ceased to be employed in an established capacity and become employed in an unestablished capacity in such circumstances that any superannuation allowance or additional allowance granted to him may be increased in accordance with the provisions of section 13 of the Superannuation Act 1965(a),

those provisions shall apply as if his service as Comptroller were service in an unestablished capacity in the civil service of the State.

(3) Where a person to whom this Regulation applies (not being a person to whom paragraph (2) above applies) notifies the Minister for the Civil Service that he desires that on a date specified in the notification the provisions of section 13 of the Superannuation Act 1965 shall apply to him, he shall be treated for the purposes of the civil service scheme as if he had ceased on that date to be employed in an established capacity in the civil service of the State and had immediately re-entered that service to serve in an unestablished capacity.

(4) Any reference in this Regulation to the provisions of section 13 of the Superannuation Act 1965 shall be construed as a reference to those provisions as having effect, by virtue of section 2(12) of the Superannuation Act 1972, as part of the civil service scheme.

*Comptroller with other service under the judicial scheme who elects for that scheme*

5.—(1) This Regulation shall apply to any person appointed to be the Comptroller who has elected for the judicial scheme and who, either before or after his service as Comptroller, has rendered other service to which the judicial scheme applies:

Provided that this Regulation shall not apply to such person unless either—

- (a) that other service has immediately preceded or followed his service as Comptroller, or
- (b) he has become eligible for a pension on the termination of the earlier service.

(2) Where, in the case of a person to whom this Regulation applies, his service as Comptroller precedes his other service falling within the judicial scheme, his service as Comptroller shall be aggregated with such other service for the purpose of determining qualification for or the amount of benefit under that scheme.

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(a) 1965 c. 74.

(3) Where, in the case of a person to whom this Regulation applies, his other service falling within the judicial scheme precedes his service as Comptroller—

- (a) such other service shall be aggregated with his service as Comptroller for the purpose of determining qualification for or the amount of benefit under that scheme;
- (b) the amount of the benefit payable under the judicial scheme shall, if it would, when determined in accordance with sub-paragraph (a) above, be less than the amount which would have been payable if, immediately before his appointment as Comptroller, he had retired on the ground of permanent infirmity from the office in which he rendered that other service, be increased up to the last mentioned amount; and
- (c) section 4 of the Judicial Pensions Act 1959 (special provisions as to former holders of other judicial offices) shall not apply in relation to him.

*Comptroller with other service under the civil service scheme who elects for the judicial scheme*

6.—(1) This Regulation shall apply to any person appointed to be the Comptroller who has elected for the judicial scheme and who before his appointment as Comptroller has rendered service to which the civil service scheme applies.

(2) The amount of any annual or lump sum benefit payable under the judicial scheme, in the case of a person to whom this Regulation applies, shall not exceed the difference between the amount of the corresponding benefit granted in his case under the civil service scheme and the amount which would be payable under the judicial scheme if his service falling within the civil service scheme had been service as Comptroller.

(3) Where, in the case of a person to whom this Regulation applies, the lump sum benefit granted under the civil service scheme is greater than the amount of the lump sum which would be payable under the judicial scheme if his service falling within the civil service scheme had been service as Comptroller, a sum equal to one-ninth of the excess shall be deemed to be added, for the purposes of the limit imposed by paragraph (2) above, to the amount of the annual benefit granted under the civil service scheme, and the annual benefit under the judicial scheme shall be reduced accordingly.

(4) Where as a result of the limit imposed by paragraph (2) above no lump sum benefit is payable under the judicial scheme, no widow's or children's pension shall, subject to the following provisions of this Regulation, be granted under that scheme; and where as a result of that limit the amount of the lump sum under the judicial scheme is so reduced that it is insufficient to meet the whole of the contribution falling to be made under section 8 of the Administration of Justice (Pensions) Act 1950(a), any widow's or children's pension shall, subject to the following provisions of this Regulation, be reduced so as to bear to the full amount thereof the same proportion as the contribution made bears to the full contribution falling to be made.

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(a) 1950 c. 11 (14 & 15 Geo. 6).

(5) If, within twelve months after the retirement from the office of Comptroller, or the death in such office, of the person in respect of whose service a contribution falls to be made under the said section 8, or within such longer period as the Minister for the Civil Service may allow in any particular case, there is paid to the Minister for the Civil Service a sum which, when added to the contribution (if any) made by a reduction of the lump sum granted in respect of him, is equal to the contribution falling to be made in his case under the said section 8, any widow's or children's pension payable in respect of him may be granted in full.

(6) Where only part of any sum falling to be paid under paragraph (5) above is paid within the period specified therein, any widow's or children's pension shall be reduced so as to bear to the full amount thereof the same proportion as the aggregate contribution made bears to the full contribution falling to be made.

(7) Notwithstanding anything in paragraphs (4) to (6) above, a contribution made by a reduction of a lump sum or a contribution by means of such a payment as is mentioned in paragraph (5) or (6) above, or, where both such contributions are made, the aggregate contribution, shall be ineffective in the case of the person in respect of whose service the contribution falls to be made, unless either a widow's or a children's pension can be paid in respect of his service under the judicial scheme at a rate equal to at least £6.50 per annum, and where a contribution is ineffective—

- (a) no widow's or children's pension shall be granted;
- (b) the lump sum payable in respect of him shall be increased by the amount of any reduction made in it to provide the contribution; and
- (c) the amount of any contribution made by means of such a payment as is mentioned in paragraph (5) or (6) above shall be repaid.

Given under the official seal of the Minister for the Civil Service on 27th March 1972.

(L.S.)

*A. W. Wyatt,*  
Authorised by the Minister  
for the Civil Service.

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#### EXPLANATORY NOTE

*(This Note is not part of the Regulations.)*

Section 13 of the Superannuation Act 1972 revises the terms of the election which holders of the office of Comptroller and Auditor General have the right to make between two pension schemes: the judicial scheme and the civil service scheme. These Regulations prescribe the manner in which the election is to be made. They also contain provisions relating to the application of the civil service scheme to the Comptroller, the aggregation of service as Comptroller under the judicial scheme with other service under that scheme, and the application of the judicial scheme to a Comptroller who has had previous service under the civil service scheme.



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