

(E-8598)

No. NGE-18007/5/2020-NGE-CGA-Part(1) 365  
Government of India  
Ministry of Finance  
Department of Expenditure  
Controller General of Accounts  
(HR-4 Section)

Mahalekha Niyantarak Bhawan  
GPO Complex, Block-E, INA  
New Delhi - 110023  
Email ID:- [hr4section-cga@gov.in](mailto:hr4section-cga@gov.in)

Dated, the 18<sup>th</sup> October, 2022

**OFFICE MEMORANDUM**

**Subject:- Clarification on admissibility of Special Allowance / Qualification Pay for CCAS Cadre employees  
- reg.**

Attention is invited to this office's O.M. No. A.11019/20/Misc/2015/MF.CGA (A)/NG/Vol.III/2013 dated 29.11.2019 regarding grant of Special Allowance and Qualification Pay to the CCAS Employees on the basis of revised rates as per Seventh Central Pay Commission (7<sup>th</sup> CPC), consequent upon their passing AAO (Civil) CBT Examination (erstwhile AAO (Civil) Examination) and Departmental Confirmatory Examination for Accountants respectively conducted by O/o the CGA.

2. In this regard, it is clarified that the Special Allowance and Qualification Pay admissible to the qualified candidates of AAO (Civil) CBT Examination (erstwhile AAO (Civil) Examination) and Departmental Confirmatory Examination for Accountants may be granted at prescribed rate with effect from the day following the last date of respective Examination in which the candidate has come out successful.

3. However, the instructions contained in Department of Expenditure, Ministry of Finance O.M. No. 03.26/2020-E III(A) dated 29.06.2022, duly circulated by this office vide O.M. No. NGE-18007/5/2020-NGE-CGA-Part(1)/226 dated 01.08.2022 (**copy enclosed**) may strictly be adhered to in respect of grant of Special Allowance to AAO (Civil) CBT Examination (erstwhile AAO (Civil) Examination) passed candidates.

This issues with approval of the Competent Authority.

**Encl: As above.**

  
18/10/2022  
(Chandra Kumar Salwan)  
Sr. Accounts Officer (HR-IV)

To

1. The Pr.CCAs/ CCAs/ CAs  
All Ministries/Departments (Civil)
2. The Jt.CGA (Admn.),O/o the CGA/CFC (Civil Aviation)/CC (Pensions)/Director (INGAF)

Copy to:-

The Sr.AO, ITD Section with request to upload the aforesaid O.M. on the website of CGA.

Government of India  
Ministry of Finance  
Department of Expenditure  
Controller General of Accounts  
(HR-4 Section)


Mahalekha Niyantak Bhawan  
GPO Complex, Block-E, INA  
New Delhi - 110023  
Email ID:- hr4section-cga@gov.in  
Dated, the 1<sup>st</sup> August, 2022

**OFFICE MEMORANDUM**

**Subject:- Methodology of fixation of pay on promotion to SO(A/c)AAO on account of passing SAS Part-II/Appendix-II Examinations which involves Special Allowance -reg.**

I am directed to circulate herewith a copy of the Department of Expenditure, Ministry of Finance OM No. 03.26/2020-E III(A) dated 29.06.2022 on the subject cited above for information and necessary compliance.

**Encl: as above**

  
01/08/2022  
(Chandra Kumar Salwan)

Sr. Accounts Officer (HR-IV)

**To**

1. The Pr.CCAs/ CCAs/ CAs  
All Ministries/Departments (Civil)
2. The Jt.CGA (Admn.), O/o the CGA / CFC (Civil Aviation) / CC (Pensions)  
/ Director (INGAF)

**Copy to: -**

The Sr.AO, ITD Section with request to upload the aforesaid O.M. on the website of CGA.

F. No. 03-26/2020-E.III(A)  
Government of India  
Ministry of Finance  
Department of Expenditure

North Block, New Delhi  
Dated 29<sup>th</sup> June 2022

Office Memorandum

**Subject:- Methodology of fixation of pay on promotion to SO(A/c)AAO on account of passing SAS Part-II/Appendix-II Examinations which involves Special Allowance.**

The undersigned is directed to refer to this Ministry/Department's Letter No. 27023(41)/74-EG-I dated 03.01.1975 and Defence Account Department/Ministry of Finance(Defence)'s Letter No.11323/Accts/AN dated 20.02.1972 regarding incentives for passing SAS Examination as **Special Pay** wherein it was stipulated that the Special Pay would be taken into account for Fixation of Pay on promotion under the relevant orders issued by the Government in this regard. Pursuant to recommendation of Fifth Central Pay Commission, as per DOPT vide OM No. 4/4/97-Estt(Pay-II) dated 22.4.1998, the **Special Pay** henceforth termed as **Special Allowance** and would be granted hithertofore subject to same conditions as are stipulated in FR 9(25).

2. It has been observed that due to **no** further instructions/guidelines has been issued by this Department or DOPT with regard to the treatment of Special Allowance on fixation of pay on promotion to next higher post prior to 7<sup>th</sup> CPC regime, different accounts cadres has been following the practice of taking into Special Allowance for fixation of pay on promotion, in previous CPC regime (5<sup>th</sup> and 6<sup>th</sup> CPC and in switching over to 7<sup>th</sup> CPC regime) as per MOF/DOE/DAD's earlier instruction issued in 3<sup>rd</sup> CPC vide letters-dated 03.01.1975 & 20.02.1975, as stated above.

3. Since 7<sup>th</sup> CPC did **not** recommend Dearness Allowance on Qualification Pay/Special Allowance, the grant of DA, HRA etc. on Special Allowance/Qualification Pay granted to Account Cadres is **not** admissible. The practice of adding of Special Allowance (on passing SAS Examination) in the basic pay and fixing the pay at the next higher cell would mean treating this Allowance as pay for all purposes which would not only dilute the very principle of fixed monetary benefit instead it would lead to an additional increment. This is also not in consonance with the recommendation of at para 8.9.45 of 7<sup>th</sup> CPC that Dearness Allowance is **not** admissible on the Qualification Pay/Special Allowance.

4. In view of above, it has been decided to adopt the following instructions/guidelines, **with prospective effect**, for treatment of Special Allowance on passing SAS Examination on promotion to next higher post:

- (i) the element of Special Allowance granted on passing SAS Examination may be treated as **standalone** element i.e. Special Allowance of Rs. 360 for 1<sup>st</sup> year and Rs. 630 from 2<sup>nd</sup> year onwards.
- (ii) Dearness Allowance and other allowances on Special Allowance will **not** be admissible.

YII  
8-7-22

Sh. Manoj, AA/O Mr. Seema

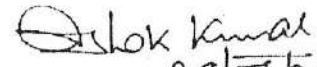
Ch  
7/7/22

Gr 1/2

Shlok Kumar

- (iii) Special Allowance will be admissible till the government servant is **not** promoted to the next higher post/grade on passing SAS Examination.
- (iv) On promotion to next higher post after passing SAS examination, the element of Special Allowance shall **not** be taken into account for fixation of pay on promotion to the next higher post.
- (v) On such promotion, the pay of such GS will be fixed as per Rule 13 of CCS(RP) Rules 2016.

5. This issues with the approval of the competent authority.

  
29/06/2022  
(Ashok Kumar)

Under Secretary to the Government of India  
Tele 2309 5650

To

- (i) O/o CAG of India, Asstt. CAG, Deen Dayal Upadhyaya Marg, New Delhi
- (ii) O/o CGDA, Sr. Dy. CGDA, Ulan Batar Road, Palam, Delhi Cantt
- (iii) D/o Telecommunications, Director SEA Sanchar Bhavan, New Delhi
- (iv) D/o Posts, Joint Secretary(Admn/Estt.), Sanchar Bhavan, New Delhi
- (v) O/o Controller General of Accounts, GPO Complex, E-block, INA, New Delhi.
- (vi) Ministry of Railway, Dy. Dir Estt (P&A)II, New Delhi.
- (vii) DOPT, DS-Pay, North Block, New Delhi

2/2