



Govt. of India
Ministry of Finance
O/o Principal Chief Controller of Accounts
Central Board of Indirect Taxes & Customs
Expenditure-Coordination Section
1st Floor, AGCR Building, I.P. Estate, New Delhi-110002
E-Mail:expdr-coord@gov.in, PH:011-23702282

F. No. Pr. CCA/CBIC/Coord-Expdr./Circular- Instruction/Vol.I/2022-23/37 Dtd:04/08/2022

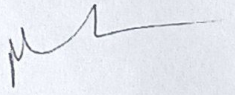
CIRCULAR

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.

Please find enclosed herewith O.M. No. NGE-18007/5/2020-NGE-CGA-Part(1)/226 Dated 01.08.2022 issued by M/o Finance, DoE, O/o Controller General of Accounts, HR-4 Section, New Delhi along with OM No. 03.26/2020-E III(A) dated 29.06.2022 issued by Ministry of Finance, Department of Expenditure on the subject cited above.

All Zonal Heads of CBIC are therefore requested to bring the contents of the O.M. to the notice of all PAOs under their administrative control for Information and necessary action.

This issues with the approval of Competent Authority.


(Madhu Rawat)
Sr. Accounts Officer

Encl: As Above

To:

1. All Zonal Heads (NZ/WZ/SZ/EZ)
2. Sr. A.O, (Admin), O/o Pr. CCA, CBIC

Copy for information to:-

1. Sr. PS to Pr. CCA (CBIC)
2. PS to CCA (CBIC)
3. PS to DCA(HQ), CBIC
- ✓4. Sr. AO, GST-IT Section (With request to upload it on ARPIT Portal)

GST-IT/162
5/8/22

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

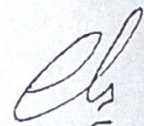
Mahalekha Niyantrak Bhawan
GPO Complex, Block-E, INA
New Delhi - 110023
Email ID:- hr4section-cga@gov.in
Dated, the 1st August, 2022

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.

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

North Block, New Delhi
Dated 29th 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/Accls/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-EsII(Pay-II) dated 22.4.1998, the Special Pay henceforth termed as Special Allowance and would be granted hitherto/fore 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 7th 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 (5th and 6th CPC and in switching over to 7th CPC regime) as per MOF/DOE/DAD's earlier instruction issued in 3rd CPC vide letters-dated 03.01.1975 & 20.02.1975, as stated above.

3. Since 7th 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 7th 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 1st year and Rs. 630 from 2nd year onwards
- (ii) Dearness Allowance and other allowances on Special Allowance will not be admissible.

111
8-7-22

Sh. Manoj, AA/O Mr. Seema
7/7/22 1/2

Shlok Kumar