

Government of India  
Ministry of Finance  
Department of Expenditure

New Delhi, dated 23rd March, 1976.

OFFICE MEMORANDUM

Subject:- Treatment of enhanced qualification pay of Rs. 30/- per month admissible to Auditors/Accountants in the event of promotion to higher grade classifications - regarding.

In terms of this Ministry's O.M.No. 7(V/A-111/67 dated 4th October, 1968, the enhanced qualification pay of Rs. 30/- is to be treated as part of pay for the purpose of pay fixation on promotion to the higher grade. In Audit section the post of Sr. Auditor had already been made as a functional post for Auditors w.e.f. 1-9-68 and in the Accounts cadre the post of Sr. Accountant was made a functional post for Accountants w.e.f. 1-4-70. In such, the qualification pay of Rs. 15/- (enhanced to Rs. 30/- is required to be taken into account for the purpose of fixation of pay in the event of promotion/appointment to the post of Sr. Auditor/Sr. Accountant in terms of this Ministry's O.M. dated 4.10.1968.

1165  
However, it has come to the notice of this Ministry that in IAS&D/CGA the qualification pay has been carried over even on promotion/appointment to the post of Sr. Auditor/Sr. Accountant and treated as a separate element and this qualification pay is being taken into account in fixation of pay only on promotion to the next higher grade viz. section officer (Audit), Section Officer (Accounts)/S.A.O. In as-much-as this practice is against the provisions of this Ministry's O.M. No. dated 4.10.1968, the matter has been reviewed and it has been decided that in future in all cases of promotion the qualification pay may be taken into account for fixation of pay on appointment as Sr. Auditor/Sr. Auditor.

6  
However, in order to minimize the financial loss to individuals, as a special case it has been decided that the cases where qualification pay has already been taken into account on promotion as section officer (Audit) or section officer (Accounts)/S.A.O. etc., these cases are regulated on the following lines.

- (1) Cases arising prior to 1.1.1967 may not be re-opened;

- (ii) in all other case, pay may be refixed only in accordance with instructions in the letter as mentioned in para (1) above.
- (iii) in cases where refixation of pay result in recoveries, recoveries prior to 4.12.1955 viz. issue of O.M. dated 4.12.1955 may be

The Comptroller & Auditor General of India etc are requested to issue necessary instructions on these lines concerned authorities under their control & compliance.

*[Handwritten signature]*

(B. Mittal)

Under Secretary to Govt. of India

To

1. The Comptroller & Auditor General of India, New Delhi
2. The Controller General of Accounts, Lok Nayak Bhavan, New Delhi
3. The Ministry of Railways (Railway Board), Rail Bhavan, New Delhi
4. Department of Posts, Ministry of Communication, Dak Bhavan, New Delhi
5. Department of Telecommunications, Ministry of Commu. Sanchar Bhavan, New Delhi

Issued.  
22/3/90

Please issue  
22/3