

Indian Audit & Accounts Department

Introduction

7.56.1 Indian Audit and Accounts Department assists the Comptroller and Auditor General of India in carrying out the various allotted functions. The Department consists of about fifty thousand employees and is functionally organised into 104 specialized formations throughout the country. Indian Audits and Accounts Service (IA&AS), an organised Group A Central Service functions from this Department.

7.56.2 At the apex of the Indian Audit and Accounts Department is the office of the Comptroller and Auditor General which directs monitors and controls all activities connected with audit, accounts and entitlement functions of the Department. Offices of the Accountants General (Audit) also exist and are responsible for audit of all receipts and expenditure of the Provincial Governments, and audit of Provincial Government companies, corporations and autonomous bodies. Offices of the Principal Directors of Audit are responsible for audit of the activities of the Central Government, including Civil Ministries and Departments, Overseas Establishments, Defence, Indian Railways, etc.

Demands made before the Commission

7.56.3 Parity with various posts in the secretariat has been demanded with posts of Senior Auditors/Accountants being equated to the Assistants; higher scale of Rs.7500-12000 being sought for Section Officers; Assistant Accounts/Audit Officers being placed on par with the non-functional scale of Rs.8000-13500 for Section Officers; Senior Accounts/Audit Officers being equated with the Under Secretaries in Central Secretariat. Parity has also been demanded for the posts in Stenographer, EDP, Official Language cadres. Certain other demands relating to dearness allowance, HRA, TA/DA and other common issues have also been made. The demands relating to common issues are discussed in the concerned Chapters relating to these issues. The same are not being separately considered in this Chapter.

7.56.4 The existing hierarchical structure of Accounts/Audit posts in IA&AD is as under:-

Category of post	Existing pay scales
Auditor/ Accountants	Rs.4500-125-7000
Senior Auditor/ Accountants (SA)	Rs.5500-175-9000
Section Officer (SO)	Rs.6500-200-10500
Assistant Accounts/ Audit Officer (AAO)	Rs.7450-225-11500
Accounts/ Audit Officer (AO)	Rs.7500-250-12000
Senior Accounts/ Audit Officer (SAO)	Rs.8000-275-13500

7.56.5 Senior Auditors/Accountants (SA) have always claimed parity with Assistants in Central Secretariat Service (CSS). Numerous court judgments and the Board of Arbitration under the scheme of Joint Consultative Machinery have recommended such parity. Fifth CPC had recommended the lower scale of Rs.5000-8000 for SAs, however their pay scale was subsequently revised to Rs.5500-9000 by the Government in a separate and unrelated development arising out of implementation of recommendations of Fifth CPC. The genesis of this upgradation was that the Fifth CPC had upgraded the pay scales of some Ministerial categories in Railways. This affected the established relativities of these posts vis-à-vis the accounts staff in Railways whose pay scales had traditionally been higher as under:-

- (a) Prior to Fifth CPC the post of Accounts Assistant in Railways was in the scale of Rs.1400-2600 (Revised: Rs.5000-8000) whereas that of Head Clerk in the lower scale of Rs.1400-2300 (Revised: Rs.4500-7000). However, after Fifth CPC the posts of Accounts Assistant and Head Clerk were placed in the identical scale of Rs.5000-8000;
- (b) Prior to Fifth CPC, the post of Section Officer/Inspector of Accounts was in a higher pay scale of Rs.1640-2900 (Revised: Rs.5500-9000) vis-à-vis that of Office Supdt. Gr.II which was in the scale of Rs.1600-2660 (Revised: Rs.5000-8000). Fifth CPC, placed these posts in an identical pay scale of Rs.5500-9000.
- (c) Junior Accounts Assistants and Senior Clerk were in the same Fourth CPC pay scale of Rs.1200-2040 (Revised: Rs.4000-6000). Fifth CPC placed the post of Senior Clerks in the scale of Rs.4500-7000 whereas Junior Accounts Assistants remained in the lower scale of Rs.4000-6000.

7.56.6 Higher pay scales were, therefore, extended to the Accounts staff of Railways notionally w.e.f. 1.1.1996 being the date on which the higher pay scales were extended in respect of the ministerial posts in Railways subsequent to implementation of recommendations of Fifth CPC. Thereafter, vide O.M. dated 28.2.2003, such higher pay scales were extended notionally w.e.f. 1.1.1996 with actual payments being made prospectively to the analogous posts in all the organized Accounts cadres so as to maintain the traditional relativity which had always existed between these cadres. As a result of these orders, the posts of Senior Accountants/Senior Auditors in IA&AD came to be placed in the scale of Rs.5500-9000 identical to the then existing pay scale of Assistants in CSS. This, however, did not mean that the Government had conceded parity between the posts of Assistants in CSS and Senior Auditors/Senior Accountants in organized Accounts departments and the actual fact was that these posts happened to come to the identical scale on account of a totally unrelated development.

7.56.7 The demand for parity between these posts was subsequently considered in arbitration proceedings before the Board of Arbitration who observed that identical pay scales having already been given by the Government, the demand for parity between SAs and Assistants in CSS had to be conceded.

7.56.8 It is, therefore, observed that the Government has never conceded the principle of parity between Assistants of CSS and the Senior Auditors/Accountants in various organized Account Department including IA&AD. The demand for parity has again been raised because the pay scale of Assistants in CSS was subsequently revised to Rs.6500-10500. This has led to a similar dispensation being demanded by SAs in all organized accounts department including IA&AD. The Commission does not consider it necessary to go into the merit of the demand of parity between SAs and Assistants of CSS because it is recommending merger of the pre-revised pay scales of Rs.5500-9000 and Rs.6500-10500 which will automatically place Assistants in CSS and SAs in an identical revised pay band and grade pay.

7.56.9 Insofar as other posts are concerned, it is observed that a clear cut parity of these posts vis-à-vis those existing in the Central Secretariat Service has never been established in past and it is difficult to establish any parity even now. The proposed upgradations for the posts of SAO, AO will, therefore, have to be considered on merits. It is observed that the post of SAO constitutes a feeder cadre for induction into IA&AS. The entry grade for IA&AS is presently Rs.8000-13500 which is identical to the scale of

SAOs. Upgrading their pay scale any further will place them in a higher level than the entry grade of IA&AS which is a promotion post. This will be anomalous. The existing pay scale of SAO will, therefore, need to be maintained. Merger of the Fifth CPC pay scales of Rs.5000-8000, Rs.5500-9000 and Rs.6500-10500 will place the posts of Senior Auditor/Accountant and Section Officer in an identical pay band and grade pay even though the former are a feeder grade for promotion to the latter. The post of Section Officer would, therefore, also need to be upgraded. The post will consequently be placed in the next higher grade carrying grade pay of Rs.4800 in pay band PB-2 of Rs.8700-34800 that corresponds to the pre-revised pay scale of Rs.7500-12000. This upgradation will place the posts of Section Officer and Assistant Accounts/Audit Officer in an identical pay scale, thus necessitating the upgradation of the latter category. The posts of Assistant Accounts/Audit Officer and Accounts/Audit Officer should, therefore, be merged in the pay band PB-2 of Rs.8700-34800 along with grade pay of Rs.4800 that corresponds to the pre-revised pay scale of Rs.7500-12000. The post of Senior Accounts/Audit Officer shall be placed in the corresponding revised pay band PB-2 of Rs.8700-34800 along with a grade pay of Rs.5400. The existing parity between posts in various organized cadres shall be maintained. Accordingly, the aforesaid structure being recommended in IA&AD will be extended in case of other organized accounts cadres like Controller General of Accounts, Controller General of Defence Accounts, Railways Accounts, Postal Accounts, Telecom Accounts.

Other posts in IA&AD

7.56.10 The Commission has separately recommended parity between Secretariat and non-Secretariat organisations in Chapter 3.1 of the Report. Recommendations have also been made for various common categories posts in Chapter 3.8. These recommendations will also extend to the posts in IA&AD. The Group D posts in this department shall be governed by the recommendations made in Chapter 3.7 of the Report. All Central Group A services have been considered in Chapter 3.3 of the Report. The recommendations made therein shall also extend to officers in IA&AS.

Divisional Accountants

7.56.11 Divisional Accountants/Divisional Accounts Officers constitute a separate cadre in 13 States under the administrative control of IAAD. They discharge the role of Financial Advisers to the Executive Engineers and ensure a measure of proficiency in the accounting of public works transactions besides serving the needs of internal audit. The existing structure is as follows:-

MINISTRY OF FINANCE**(Department of Expenditure)****RESOLUTION**

New Delhi, the 29th August, 2008

No. 1/1/2008-I C.— The Sixth Central Pay Commission was set up by the Government of India vide Resolution No.5/2/2006-E.III(A) dated 5th October, 2006 as amended by Resolution No.5/2/2006-E.III(A) dated 7th December, 2006 (to include Members of regulatory bodies (excluding RBI) set up under Acts of Parliament) and Resolution No.5/2/2006-E.III(A) dated 8th August, 2007 (to include the officers and employees of the Supreme Court). On the 24th March, 2008, the Commission submitted its Report relating to structure of emoluments, allowances, conditions of service and retirement benefits of Central Government employees including those belonging to Union Territories, members of All India Services, personnel belonging to the Defence Forces, officers and employees of the Indian Audit and Accounts Department (IA&AD) and Chairpersons/Members of Regulatory Bodies (except Reserve Bank of India). The Government have given careful consideration to the recommendations of the Commission in respect of civilian employees of the Central Government in Groups 'A', 'B', 'C' and 'D' as also those in the All India Services and Chairpersons/Members of Regulatory Bodies (except Reserve Bank of India) and have decided that the recommendations of the Commission in respect of these categories of Central Government employees, All India Services and Chairpersons/Members of Regulatory Bodies (except Reserve Bank of India) shall be accepted as a package subject to the modifications mentioned below:-

- (i) The following Pay Bands recommended by the Commission will be improved and the modified Pay Bands will be as below:

Recommended by the Commission	Decision of the Government
PB-1 Rs.4860-20200	PB-1 Rs.5200-20200
PB-2 Rs.8700-34800	PB-2 Rs.9300-34800
PB-4 Rs.39200-67000	PB-4 Rs.37400-67000

- (ii) A new pay scale of Rs.75500- (annual increment @ 3%)-80000 designated as HAG+ will be carved out of PB-4;

- (iii) The following Grade Pays recommended by the Commission will be improved and the modified Grade Pays will be as below:-

Recommended by the Commission	Decision of the Government
Grade Pay of Rs.6100 in PB-3 for the pre-revised pay scales of Rs.10000-15200 and Rs.10325-10975.	Grade Pay - Rs.6600 in PB-3
Grade Pay of Rs.6500 in PB-3 for the pre-revised pay scale of Rs.10650-15850.	Grade Pay - Rs.6600 in PB-3
Grade Pay of Rs.6600 in PB-3 for the pre-revised pay scale of Rs.12000-16500.	Grade Pay - Rs.7600 in PB-3
Grade Pay of Rs.7500 in PB-3 for the pre-revised pay scale of Rs.12750-16500.	Grade Pay - Rs.7600 in PB-3
Grade Pay of Rs.7600 in PB-3 for the pre-revised pay scale of Rs.12000-18000.	Grade Pay - Rs.7600 in PB-3
Grade Pay of Rs.7600 in PB-3 for the pre-revised pay scale of Rs.14300-18300.	Grade Pay - Rs.8700 in PB-4
Grade Pay of Rs.8300 in PB-3 for the pre-revised pay scale of Rs.15100-18300.	Grade Pay - Rs.8700 in PB-4
Grade Pay of Rs.8400 in PB-3 for the pre-revised pay scales of Rs.16400-20000 and Rs.16400-20900.	Grade Pay - Rs.8900 in PB-4
Grade Pay of Rs.9000 in PB-4 for the pre-revised pay scales of Rs.14300-22400 and Rs.18400-22400.	Grade Pay - Rs.10000 in PB-4
Grade Pay of Rs.11000 in PB-4 for the pre-revised pay scale of Rs.22400-24500.	Grade Pay - Rs.12000 in PB-4
Grade Pay of Rs.13000 in PB-4 for the pre-revised pay scales of Rs.22400-26000 and Rs.24050-26000.	A separate pay scale of Rs.75500- (annual increment @ 3%)-80000 designated as HAG+

Note 1: The edge presently accorded to the Indian Administrative Service and India Foreign Service at three grades viz., Senior Time Scale, Junior Administrative Grade and Selection Grade will continue in the form of two additional increments @ 3% each which will be adjusted in the pay band.

Note 2: Grade Pay will determine seniority of posts only within a cadre's hierarchy and not between various cadres;

- (iv) With regard to fixation of pay in the revised Pay Bands, the basic pay drawn as on 1.1.2006 on the existing Fifth CPC pay scales will be multiplied by a factor of 1.86 and then rounded off to next multiple of 10. This will be the pay in the revised running Pay Band. Grade Pay, as approved by the Government,

corresponding to the pre-revised pay scale, will then be added to the Pay in the revised Pay Band. The total of pay in the Pay Band and grade pay will be the revised Basic Pay as on 1.1.2006;

- (v) Rate of annual increments will be modified from 2.5% recommended by the Commission to 3% (three per cent) and the rate of variable increment for high achievers in PB-3 will be 4% instead of 3.5% recommended by the Commission;
- (vi) "Campus" restriction for grant of Transport Allowance will be removed. Consequently, employees living in campuses will also be eligible for Transport Allowance. Further, Transport Allowance for the employees at the lowest levels will be increased to Rs.600 (from Rs.400) in A-1/A class cities and Rs.400 (from Rs.300) in other towns;
- (vii) Three upgradations will be granted under Assured Career Progression (ACP) Scheme at 10, 20 and 30 years as per the modified ACP Scheme recommended by the Commission. ACP Scheme will also be applicable to Group A employees;
- (viii) Administrative ministries concerned will take an administrative view on the recommendation of Sixth Pay Commission relating to deputation quota for Indian Police Service officers in Central Para Military Forces (CPMFs) at the level of Deputy Inspector General (DIG) and above. The posts of Additional DIGs upgraded to the grade of DIG will, however, be continued to be manned by the cadre officers of the CPMFs;
- (ix) Empanelments and cadre reviews for Central Group A Services will be brought up-to-date in an year; and
- (x) Regarding Group 'B' cadres, the Commission's recommendations will be modified in the following manner: -
 - a) After 4 years of regular service in the entry grade of Rs.4800 in PB-2, Officers belonging to Delhi and Andaman & Nicobar Islands Civil Service and Delhi and Andaman & Nicobar Islands Police Service will be granted the non-functional grade of Rs.5400 in PB-3 and not in PB-2;
 - b) After 4 years of regular service in the Section Officer/Private Secretary/equivalent grade of Rs.4800 grade pay in PB-2, officers of Central Secretariat Service, Central Secretariat Stenographers Service and other similarly placed HQ services will also be granted the non-functional grade of Rs.5400 in PB-3 and not in PB-2 ;

- c) In the IA&AD and all organized accounts cadres, posts of Section Officers and Assistant Audit/Accounts Officers will be merged and placed in PB-2 with grade pay of Rs.4800 as recommended by the Commission. In modification of Sixth CPC's recommendations, Audit/Accounts Officers (AOs) will be placed in PB-2 with grade pay of Rs.5400 and Senior AOs will be placed in PB-3 with grade pay of Rs.5400;
- d) Group B officers of Ministry of Railways in the pre-revised scale of Rs. 8000-13500 will be granted Grade Pay of Rs.5400 in PB-3 instead of PB-2.
- e) Group B officers of Departments of Posts, Revenue, etc. will be granted Grade Pay of Rs.5400 in PB-2 on non-functional basis after 4 years of regular service in the grade pay of Rs.4800 in PB-2.

2. The Commission's recommendations and Government decision thereon with regard to revised scales of pay and dearness allowance for civilian employees of the Central Government and personnel of All India Services as detailed in the Part-A of the Annex-I will be made effective from 1st day of January, 2006.

3. The revised allowances, other than dearness allowance, will be effective from 1st day of September, 2008.

4. The Commission's recommendation regarding payment of arrears has been modified to the extent that the arrears will be paid in cash in two instalments - first instalment of 40% during the current financial year (2008-09) and the remaining 60% in the next financial year (2009-10).

5. The Government has agreed to refer the recommendations of the Commission in regard to pay scales of Master Craftsmen in the Ministry of Railways to a Fast Track Committee to be constituted by the Government. In the meantime, normal replacement scales will apply in the case of Master Craftsmen.

6. The Government has approved setting up of Anomalies Committees to examine individual, post-specific and cadre-specific anomalies. The Anomalies Committees should endeavour to complete their work in one year.

7. Department specific recommendations which are not included in this Resolution shall be processed by the concerned Department/Ministry and approvals of the Government obtained in consultation with the Ministry of Finance and/or Department of Personnel and Training.

8. The Commission's recommendations regarding higher pay package of Rs.2.5 lakh and Rs.3 lakh p.m. (without house and car) for Chairpersons and full-time Members of five specified Regulatory Bodies, viz., Telecom

Regulatory Authority of India, Insurance Regulatory and Development Authority, Central Electricity Regulatory Commission, Securities and Exchange Board of India and the Competition Commission of India have been accepted by the Government. However, the existing incumbents in the specified Regulatory Bodies will be offered an option to retain their present pay and allowances together with car and house or to choose the higher pay package without house and car. For Chairpersons and Members of all other Regulatory Bodies, the normal replacement scales will apply.

9. The Government has granted "in principle" approval to a scheme of allowances for CPMF officers of the rank of Commandant and below, and other ranks in the battalions deployed in difficult areas/counter-insurgency areas and in high altitude areas, keeping in view the allowances granted to Defence Forces personnel in such, or similar, areas and the Detachment and other allowances granted to the CPMF personnel at present, to be worked out in consultation with Department of Expenditure.

10. The Government has decided that the practice of provision of Suraksha Sahayaks to officers in CPMFs will be discontinued with effect from a date to be fixed. Meanwhile, absolutely necessary posts may be created on the basis of functional justification alone. The decision regarding Suraksha Sahayaks will also apply to similarly placed categories in other Departments.

11. The Government has accepted the suggestion from the Departments of Space and Atomic Energy and Defence Research & Development Organisation (DRDO) for granting variable increments to really deserving Scientists at the time of promotions. Details will be worked out in consultation with Ministry of Finance. The Government has also decided to continue the existing system of grant of Rs.2000 Special Pay to Scientists G on promotion and doubling of the amount to Rs.4000 p.m. in Departments of Space and Atomic Energy and DRDO and the continuation of the existing practice of grant of two additional increments to Scientists from Level C to F in these departments.

12. The Dynamic ACP Scheme for Doctors will be extended upto the Senior Administrative Grade (grade pay of Rs.10000 in PB-4) for Medical Doctors having 20 years of regular service, or seven years of regular service in the non-functional selection grade of Rs.8700 grade pay in PB-4. Also, all the Medical Doctors, whether belonging to Organized Services, or holding isolated posts, will be covered by the DACP Scheme.

13. The decision of the Government on the recommendations of the Commission relating to other matters in respect of Civilian employees of the Central Government belonging to Groups 'A', 'B', 'C' and 'D' are indicated in Column 3 of Part-B of the statement annexed to this Resolution. In regard to the All India Services, appropriate action will be taken by Department of Personnel & Training to give effect to the decisions on these matters as may be applicable to them.

14. The recommendations made by the Commission which have not been accepted are placed at Annex-II.
15. The Government have decided that certain recommendations made by the Commission will be examined separately and decisions thereon will be notified later. A list of such recommendations is placed at Annex-III.
16. The decision taken on the other recommendations of general nature made by the Commission which are not included in the Annexures will be notified separately.
17. The Government of India wish to place on record their appreciation of the work done by the Commission.

ORDER

Ordered that the Resolution be published in the Gazette of India Extraordinary.

Ordered that a copy of the Resolution be communicated to the Ministries/Departments of the Government of India, State Governments, Administrations of Union Territories and all other concerned.

SUSHAMA NATH, Secy.

ANNEX-I

PART - A

Statement showing the recommendations of the Sixth Central Pay Commission on Pay and Dearness Allowance relating to Civilian employees in Group A, B, C and D and personnel of All India Services and Government's decisions thereon. (References to chapters and paragraphs in the Statement are to the Pay Commission's Report).

1. PAY

I. Revised Scales of Pay

- (i) A statement showing the recommendations of Sixth Pay Commission on the Pay Structure of Civilian employees in Groups A, B, C and D and personnel of All India Services and Government's decisions thereon.

F.No.6/82/E.III(B)/91
Ministry of Finance & Company Affairs
Department of Expenditure
(E.III-B Branch)

New Delhi, the 28th February, 2003.

OFFICE MEMORANDUM

Subject: Pay scales for the staff belonging to the Organised Accounts Departments.

The undersigned is directed to say that the Government had approved grant of higher scales for the Accounts staff of Railways on notional basis w.e.f. 1.1.1996 with actual payments being made prospectively. Keeping in view the fact that pay scales of corresponding categories in various organized Accounts cadres have traditionally been on par, it has been decided that the dispensation approved in case of the Accounts staff of Railways may be extended to the corresponding categories in all the organized Accounts cadres.

2. Pay scales of the following posts and their equivalent posts in the organized Accounts cadres existing in various ministries/departments of the Government of India may accordingly be upgraded on notional basis w.e.f. 1.1.1996 with actual payments being made from 19.2.2003 - the date on which this decision was approved by the Government - as under :-

Designation	Pay scale prior to 1.1.96 (Rs.)	Existing pay scale (Rs.)	Pay scale to be extended notionally w.e.f. 1.1.1996 with actual payments being made prospectively. (Rs.)
Auditor/ Accountant.	1200-30- 1560-40- 2040	4000-100- 6000	4500-125-7000
Sr. Auditor/ Sr. Accountant	1400-40- 1600-50- 2300-60- 2600	5000-150- 8000	5500-175-9000
Section Officer	1640-60- 2600-75- 2900	5500-175- 9000	6500-200-10500
Asstt. Audit Officer/Asstt. Accounts Officer	2000-60- 2300-75- 3200	6500-200- 10500	7450-225-11500

भारत सरकार / GOVERNMENT OF INDIA
रेल मंत्रालय / MINISTRY OF RAILWAYS
(रेलवे बोर्ड) (RAILWAY BOARD)

No.2016/O&M/10/3

New Delhi, Dated: 18/04/2016

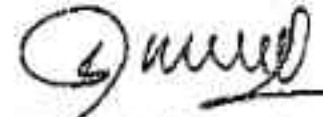
The General Managers,
All India Railways/P&G
DG/RDSO & DG/NAIR

Sub: Change of designation of Assistant Accounts Officer (AAO)- Group-B

Further to Board's letter No. 2002/O&M/10/1 dated 10.12.2002, it is clarified that the designation of Assistant Accounts Officer (AAO), Group 'B' in PB-2 (Rs. 9300- Rs. 34,800) + Grade pay Rs. 5400/- shall be as under:

Level	Existing Designation	Revised Designation
Headquarter	Assistant Accounts Officer (Gr. 'B') PB-2, (Rs. 9300- Rs. 34,800) Grade Pay Rs. 5400/-	Assistant Financial Adviser (Gr. 'B') PB-2, (Rs. 9300- Rs. 34,800) Grade Pay Rs. 5400/-
Division	Assistant Accounts Officer (Gr. 'B') PB-2, (Rs. 9300- Rs. 34,800) Grade Pay Rs. 5400/-	Assistant Divisional Finance Manager (Gr. 'B') PB-2, (Rs. 9300- Rs. 34,800) Grade Pay Rs. 5400/-

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



(K. Krishnan)

Joint Secretary/Railway Board

(1)	(2)	(3)	(4)	(5)	(6)
4.	प्रधानाचार्य/हैडमास्टर/मुख्याध्यापिका इंटरमीडिएट कॉलेज/उच्चतर माध्यमिक विद्यालय/उच्चतर माध्यमिक बहुदेशीय विद्यालय (समूह 'क' राजपत्रित)	10000-15200	पो.बी.-3	15600-39100	7600 (समूह 'क' राजपत्रित)
5.	केवल विभागीय पुस्तकालयों के सहायक पुस्तकालय एवं सूचना अधिकारी (रेलवे बोर्ड/राष्ट्रीय रेल संग्रहालय सहित) (समूह 'ख' राजपत्रित)	6500-10500	पो.बी.-2	9300-34800	4600 (समूह 'ख' राजपत्रित के मौजूदा वर्गीकरण को बनाए रखा जाए)

[फा. सं. पी सी-VI/2008/आई/आर एस आर पी/1]

मैथ्यू जॉन, सचिव

नोट :— मूल नियम भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में सं. सा.का.नि. 643(अ), दिनांक 4-9-2008 द्वारा प्रकाशित किए गए थे।

MINISTRY OF RAILWAYS

(RAILWAY BOARD)

NOTIFICATION

New Delhi, the 23rd September, 2008

S. No. PC VI/19

RBE No. 128/2008

G.S.R. 674(E).—In exercise of the powers conferred by the proviso to Article 309 of the Constitution, the President hereby makes the following rules, namely :—

1. Short title and commencement.—(1) These rules may be called the Railway Services (Revised Pay) First Amendment Rules, 2008.

(2) They shall be deemed to have come into force on the 1st day of January, 2006.

2. Below PART-B of the First Schedule to the Railway Services (Revised Pay) Rules, 2008, the following entry shall be inserted, namely :—

PART-C

Revised Pay Band and Grade Pay for certain specified posts in Zonal Railways/Production Units and other Railway offices

S.No.	Post	Present Scale (Rs.)	Revised Pay Band & Grade Pay		
			Name of Pay Band	Corresponding Pay Bands (Rs.)	Grade Pay (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)
1.	Assistant Accounts Officer (Group 'B' Gazetted)	7500-12000	PB-2	9300-34800	5400 (Existing classification of Group 'B' Gazetted to be retained)
2.	Assistant Nursing Officer (Group 'B' Gazetted)	7500-12000	PB-3	15600-39100	5400 (Existing classification of Group 'B' Gazetted to be retained)
3.	Principal/Head Master (Secondary/High School & equivalent) Group 'B' Gazetted	7500-12000 (Basic Grade)	PB-3	15600-39100	5400 (Existing classification of Group 'B' Gazetted to be retained)
		8000-13500 (Senior Grade)	PB-3	15600-39100	6600 (Existing classification of Group 'B' Gazetted to be retained)
4.	Principals/Head Master/Head Mistress, Intermediate College/ Higher Secondary Schools/Higher Secondary Multi-purpose Schools (Group 'A' Gazetted)	10000-15200	PB-3	15600-39100	7600 (Group 'A')
5.	Assistant Library & Information Officers of departmental libraries only (including Railway Board/ NRM) (Group 'B' Gazetted)	6500-10500	PB-2	9300-34800	4600 (Existing classification of Group 'B' Gazetted to be retained)

[F. No. PC-VI/2008/1/RSRP/1]

MATHEW JOHN, Secy.

Note : The principal Rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide No. GSR 643 (E), dated 4-9-2008

No. 1-8/2023-PCC
 Government of India
 Ministry of Communications
 Department of Posts

Dak Bhawan, Sansad Marg,
 New Delhi – 110001
 Date: 07.11.2024

To,

1. All Chief Postmasters General / Postmasters General.
2. CGM, BD Directorate / Parcel Directorate / PLI Directorate.
3. Director, RAKNPA / GM, CEPT / Directors of All PTCs
4. Addl. Director General, Army Postal Service, R.K.Puram, New Delhi.
5. Sr. DDG (PAF) / DDG (P) Dak Bhawan.
6. All General Managers (Finance) / Directors Postal Accounts / DDAP.

Subject: Clarification on change of date of next increment (DNI) in terms of Rule-10 of CCS (RP) Rules, 2016 - reg.

Sir/Madam,

This office had received a reference seeking clarification on the following issue:

"Whether or not the Date of Next Increment (DNI) will be changed in terms of Rule 10 of CCS (RP) Rules, 2016 in respect of those employees who are promoted on regular basis on the posts carrying higher pay scales / granted non functional scale in the higher pay level subsequent to availing financial upgradation under MACP scheme in lieu of that regular promotion/non-functional scale."

2. The matter has been examined in consultation with the nodal departments, i.e, Department of Expenditure, Ministry of Finance and Department of Personnel and Training. The DoE vide ID Note No.03-27/2020-E.III(Part-II) dated 13.08.2024 has clarified that **the DoE OM dated 28.11.2019 (regarding date of next increment in 7th CPC regime-clarification) is applicable in respect of those cases only where at the time of regular promotion / grant of non functional scale the pay is fixed in terms of Rule 13 of CCS (RP) Rules, 2016.**

3. Further, the DoP&T vide ID Note No.35034/08/2024-P.P. D(MACP) dated 14.10.2024 has clarified that the increment granted on promotion and MACP is covered under the same Rule, viz., FR 22(I)(a)(1). Therefore, grant of increment benefit twice, i.e., on grant of MACP and promotion/NFSG, both would place the seniors at a disadvantageous position and create pay anomaly. It is mentioned that **D/o Expenditure's OM dated 31.07.2018 and 28.11.2019 issued with reference to 'next increment' will not apply where the 'placement' has been done in light of DoP&T OM dated 04.07.2017.**

4. As such, it is clarified that, *the date of next increment (DNI) will not be*

changed if promotion/non functional scale is granted in the higher pay level subsequent to availing of financial upgradation under MACP scheme. The matter is further clarified with the help of following illustrations:

Illustration-1

SL	Event	Date	Option	Remarks
1	Postal Assistant	25.03.2010	-	Initial appointment in GP 2400/Level-4.
2	1 st MACP in (Level-5)	25.03.2020	Opted for pay fixation w.e.f. DNI 01.07.2020	Pay fixation with increment (Rule 13 of CCS (RP) Rules) w.e.f. 01.07.2020. DNI will be changed to 1st January in terms of Rule 10 of the CCS (RP) Rules, 2016.
3 (i)	Assistant Accounts Officer (Level-8)	08.12.2022	If, opted for pay fixation w.e.f. date of promotion	Regular promotion after availing 1 st MACP. Pay fixation without increment (Rule-13 of the RP Rules, 2016 was not applied) in terms of para-4(iii) of the consolidated guidelines-2019 on MACP scheme read with DoPT OM dated 04.07.2017. Thus, DNI shall remain the same , however, since he/she did not complete 6 months in Level-8 as on 01.01.2023, the next annual increment shall be admissible on 01.01.2024.
3 (ii)	Assistant Accounts Officer (Level-8)	08.12.2022	If, opted for pay fixation w.e.f. DNI i.e. 01.01.2023 in terms of para 4(iii) of MACPS.	Regular promotion after availing 1 st MACP. Pay fixation without increment (simple placement) in terms of para 4(iii) ibid. Thus, DNI shall remain the same (1st January) as per Rule-10 of CCS (RP) Rules, 2016. The next annual increment shall be admissible on 01.01.2024.

Illustration-2

SL	Event	Date	Option	Remarks
1	Postal Assistant	25.03.2010	-	Initial appointment in GP 2400/Level-4.
2	1 st MACP in (Level-5)	25.03.2020	Opted for pay fixation w.e.f. DNI 01.07.2020	Pay fixation with increment (Rule 13 of CCS (RP) Rules) w.e.f. 01.07.2020. DNI will be changed to 1st January .
3	LSG (Level-5)	01.01.2021	-	1 st Regular promotion after availing 1 st MACP. No pay fixation in terms of para-4 of the MACP Scheme. No change in DNI.

4	AAO (Level-8) Or Inspector Posts (L-7)	08.12.2022	Opted for pay fixation w.e.f. DNI, i.e. 01.01.2023	2nd regular promotion. Pay fixation with increment under FR-22(I) (a)(1). Rule-13 of the RP Rules, 2016 will be applied. Thus, DNI shall be changed to following 1st July in terms of Rule-10 of the RP Rules. The next annual increment shall be admissible on 01.07.2023, if otherwise fulfills conditions.
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5. The pay fixation carried out in past which is not in accordance with these instructions, may be reviewed and over payments, if any, may be recovered from concerned employees. This disposes off the clarification sought by PA Wing of Directorate vide their File No. 38 (3)/2010 PA Admn.I dated 26.07.2023.

This issues with the approval of the Competent Authority.

Yours faithfully,

Signed by

Ravi Pahwa

Date: 07-11-2024 17:46:58

(Ravi Pahwa)

ADG (GDS/PCC)

Tel. 011-23096629

Email-adggds426@gmail.com

Copy to:-

1. CGM, CEPT for uploading the order on the India Post website under Establishment Subject.
2. Guard File.

F.N. PA/Taxation/OSOG/Monitoring/ 499
Government of India
Ministry of Communications
Department of Posts
Taxation Section, Postal Accounts Wing
Dak Bhawan, Sansad Marg,
New Delhi - 110001

Dated 18/05/2026

To,

**All Heads of the Circles
All Heads of the PAOs**

Subject: Organising Video Conference on 'One State One GSTIN Model' in DoP-reg.

It was informed to the PAOs and Circles vide this office letter dated 19.01.2026 that every Tuesday, the Directorate would conduct a topic wise VC, to be attended by Sr. AO (Authorised Signatory), GST Cell of PAOs, and the AD/APMG (Authorised Signatory)/GST Team from Circle Office, along with GST Consultants hired at the Circle level.

2 During the last Video Conference (VC) dated 28.04.2026, several Circles requested that separate Circle-wise VCs may be conducted with the respective Postal Accounts Offices (PAOs) along with the Circle-level GST consultants, so as to facilitate focused discussions and resolution of Circle-specific issues relating to the implementation of the One State One GST model and associated GST compliances.

3 Hence, it has been decided to schedule a series of VCs with the Circle level GST Consultants and their respective Circles/PAOs in the months of May 2026 and June 2026. The tentative schedule of VC has been enclosed herewith as Annexure (i).

4 All concerned are requested to ensure participation of the following officers/officials in the respective VCs:

- i. GST Cell of PAO
- ii. GST Team from Circle Office
- iii. GST Consultants engaged at Circle level

5 Further, it is requested that the queries/issues proposed to be discussed during the VC may be consolidated and forwarded by the concerned PAOs to the Directorate well before their scheduled VC, so that the issues may be examined in advance and the discussions during the VC can be more effective and productive.

This issues with the approval of the Competent Authority.

Encl: As above


(Saurabh M. Deshmukh)

Director (Taxation)

Annexure (i)**Tentative Schedule for One-to-One Circle-wise VCs**

S.N.	Circle name	tentative date for VC	Time
1	Gujarat	19.05.2026	11:00 AM
2	TAMil Nadu	19.05.2026	03:00 PM
3	Karnataka	20.05.2026	11:00 AM
4	West Bengal	20.05.2026	03:00 PM
5	Bihar	21.05.2026	11:00 AM
6	North East	21.05.2026	03:00 PM
7	Delhi	22.05.2026	11:00 AM
8	Odisha	22.05.2026	03:00 PM
9	Madhya Pradesh	28.05.2026	11:00 AM
10	AssAM	28.05.2026	03:00 PM
11	Haryana	29.05.2026	11:00 AM
12	Uttar Pradesh	29.05.2026	03:00 PM
13	Maharashtra	01.06.2026	11:00 AM
14	Uttarakhand	01.06.2026	03:00 PM
15	Jharkhand	02.06.2026	11:00 AM
16	Chhattisgarh	02.06.2026	03:00 PM
17	Punjab	03.06.2026	11:00 AM
18	Kerala	03.06.2026	03:00 PM
19	Telangana	04.06.2026	11:00 AM
20	Rajasthan	04.06.2026	03:00 PM
21	Andhra Pradesh	05.06.2026	11:00 AM
22	Jammu & Kashmir	05.06.2026	03:00 PM
23	Himachal Pradesh	08.05.2026	11:00 AM

F. No. No. 33-01/2026-PA(PEA)/ExitManagementModule/689
Government of India
Ministry of Communications
Department of Posts
Postal Accounts Wing

Dak Bhawan,
New Delhi - 110001
Dated: 18.05.2026

To,

All Heads of Postal Accounts Offices

Subject: Instructions for the Implementation of Exit Management System and Reorganisation of Pension Sections.

The implementation of the Exit Management Module is currently underway, with the User Acceptance Testing (UAT) tentatively scheduled by CEPT, Mysuru, for June 2026.

2. To ensure operational readiness, the following instructions are issued for immediate compliance by all PAOs:

1. Restructuring of Pension Sections:

In addition to existing pension authorisation, PAOs will now be entrusted with pension disbursement functions. Consequently, the Pension Section shall be reorganized into two distinct wings:

Section-I: Pension Section (Authorization Wing):

- Handle front-end processing of retirement cases up to the issuance of the Pension Payment Order (PPO).
- Verify online pension cases submitted by retirees through the Exit Management Module.
- Calculate Qualifying Service, Average Emoluments, and determine admissible pensionary benefits.
- Generate and issue Pension Payment Orders (PPOs), Gratuity Payment Orders (GPOs), and Commutation Payment Orders (CPOs).
- Manage pension revisions due to Pay Commissions, court orders, or other revisions while monitoring "Entry-to-Exit" timelines.

Section-II: Pension Disbursement Section:

- Initiate the first pension payment upon receipt of the PPO.
- Manage monthly pension disbursements, including Dearness Relief (DR) revisions and Income Tax/TDS deductions.
- Monitor submission of Digital Life Certificates (Jeevan Pramaan) and regulate payments accordingly.
- Process transitions from regular pension to family pension in the event of a

- pensioner's demise.
- Calculate and disburse arrears arising from delayed payments or retrospective revisions.

The tentative staffing for the Disbursement Section comprises 01 AO/Sr. AO, 02 AAOs, and 04 JA/SAs, subject to workload assessment.

2. Mandatory Pre-rollout Activities & Timelines

All PAOs are requested to complete the following preparatory tasks within the prescribed timeframes:

A. Pension Section (Authorisation Wing)

- (i). Validation and sanitisation of PAIS data with reference to physical PPO records;
- (ii) Verification of completeness and accuracy of pensioners' data in PAIS for migration to the new Exit Management Portal;
- (iii) Digitisation of legacy pension records in PAIS;
- (iv) Identification and rectification/removal of duplicate or inconsistent pension records.

B. Pension Disbursement Related Activities

- (i) Verification of the correctness of pension payments presently being made by DDOs with reference to PPOs;
- (ii) Completion of audit of pension payment vouchers;
- (iii) Monitoring settlement of discrepancies noticed during audit by the concerned DDOs;
- (iv) Preparatory activities relating to the transfer/migration of pensioners' data/records from DDOs to PAOs for the commencement of pension disbursement through PAOs.

C. GPF Related Activities

Employee-wise reconciliation of GPF balances shall be carried out on priority to ensure timely settlement of final GPF payments, avoid interest liabilities arising due to delays, and facilitate smooth integration with the new pension module.

3. The timeline for preparatory activities is attached as Annexure 'A'.

4. All PAOs are requested to monitor the progress of the above activities closely and ensure readiness before commencement of the UAT scheduled by CEPT, Mysuru.

8. Any difficulties/issues requiring clarification may be brought to the notice of this office for appropriate examination.

This issues with the approval of the competent authority.


18/05/26
ADG (Accounts)

Annexure-A

TENTATIVE TIMELINE FOR PRE-IMPLEMENTATION / PRE-MIGRATION
ACTIVITIES RELATING TO EXIT MANAGEMENT SYSTEM

PART-A: GENERAL

Sl. No.	Activity	Concerned Unit/Authority	Tentative Timeline	Remarks
1.	Restructuring of sections as mentioned in letter.	All PAOs	Immediate	
2.	Identification of nodal officers/SPOCs for each section for coordination with Directorate	All PAOs	By 20.05.2026	Details to be maintained for smooth coordination during UAT and rollout
3.	Capacity building/training activities in coordination with CEPT, Mysuru	Directorate/CEPT/PAOs	June 2026 onwards	Will be communicated in due course.

PART-B: LIST OF ACTIVITIES TO BE COMPLETED BEFORE THE ROLLOUT OF THE EXIT MANAGEMENT MODULE UNDER APT 2.0

Sl. No.	Activity	Concerned Unit/Authority	Tentative Timeline	Remarks
1.	Employee-wise reconciliation of GPIF balances	GPIF Sections of PAOs	By 31.05.2026	To ensure timely settlement of final GPIF payments and avoid interest liabilities

Sl. No.	Activity	Concerned Unit/Authority	Tentative Timeline	Remarks
2.	Validation and sanitization of PAIS data with reference to physical PPO records	Pension Section of PAOs	By 10.06.2026	Completeness and correctness of pensioners' data to be ensured
3.	Identification & Digitization of legacy pension records in PAIS.	Pension Section of PAOs	By 10.06.2026	Missing/incomplete records to be updated.
4.	Identification and removal/correction of duplicate or inconsistent pension records	Pension Section of PAOs	By 10.06.2026	To ensure smooth migration to Exit Management Portal
5.	Verification of availability and accuracy of pensioners' master data for migration	Pension Section of PAOs	By 10.06.2026	Including PPO details, bank details, family details, etc.

PART-C: TIMELINE FOR IMPLEMENTATION OF PENSION MANAGEMENT [TRANSFER OF PENSIONERS DATA FROM DDOs TO PAOs FOR DISBURSEMENT OF PENSION AT PAOs.]

Sl. No.	Activity	Concerned Unit/Authority	Tentative Timeline
1.	Preparation of lists of pensioners DDOs wise by PAOs	By PDA Section of PAOs	By 31.05.2026
2.	Completion of audit of pending pension payment vouchers	By PDA Section of PAOs	By 31.05.2026

F.N. PA/Accounts/GST-2/2024-25/ 436 - 541

Government of India
Ministry of Communications
Department of Posts
Taxation Section, PAF Wing
Dak Bhawan, Sansad Marg,
New Delhi-110001

Dated 13/05/2026

To,
All Heads of the PAOs
Department of Posts

Sub: Regarding utilisation of the electronic cash ledger and electronic credit ledger under old GSTIN before implementation of One State One GSTIN model in the Department of Posts.

A kind reference is invited to this office letter no. PA/Accounts/GST-2/2024-25/403-449 dated 03/03/2026 regarding the above-mentioned subject.

2 In this connection, it is to inform that the tentative date of implementing "One State One GSTIN" Model in DoP has been extended to 01.07.2026, since the Unified Contractual Customer Management (UCCM) module, a core component of the IT 2.0 Taxation Module, is still under development at CEPT. Further, the hiring of GST Consultants at Circle level has also not been completed, in 6 Circles: viz Andhra Pradesh, Himachal Pradesh, Jammu & Kashmir, Kerala, Rajasthan and Telangana.

3 In view of the above, it is requested that the consolidated report (Annexure A), which will include the details of eligible ITC under the old GSTIN of DDOs under jurisdiction up to 30.06.2026, is to be submitted by 15.07.2026 instead of 15.04.2026.

4 Further, it is informed that vide this office email dated 13.05.2026, all PAOs were requested to furnish the requisite details regarding cash ledger balances in the prescribed Google Spreadsheet at the earliest, so as to facilitate reconciliation and effective utilisation of balances prior to implementation of "One State One GST". The objective is to monitor utilisation of the available balances effectively so that the cash ledger balances may be rationalized and reduced to NIL, to the extent possible, before the transition. It is therefore requested that the requisite details may kindly be furnished in the spreadsheet by 20.05.2026.

5 This issues with the approval of the Competent Authority.


(Saurabh M. Deshmukh)
Director (Taxation)

Copy to:

All Heads of the Circles