



GOVERNMENT OF PAKISTAN  
FINANCE DIVISION  
(Regulations Wing)  
FBC Building, Near State Bank of Pakistan  
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F.No.1(6)Imp/2003-Vol-IV-15

Islamabad, the 20<sup>th</sup> January, 2017

OFFICE MEMORANDUM

Subject:- QUALIFICATION PAY

The undersigned is directed to state that as per Finance Division's O.M.No.F.1(12)Imp-II/91, dated 19-08-1991 and subsequent orders issued in this regard, following three types of Qualification Pays are admissible at different rates:

- i) Qualification Pay for professional qualification (ICMA, ICWA/CIMA/ACCA and Chartered Accountant);
- ii) Qualification Pay for senior officers (PASC, Staff College, NMC, NDC/SMC, NIPA Advanced Course and MCMC);
- iii) Qualification Pay for SAS Accountants/PFA.

2. The following condition was mentioned below type (ii) i.e. Qualification Pay for senior officers in the O.M. dated 19-08-1991:

*"Note:- One Qualification Pay will be admissible at a time."*

3. On queries raised by the AGPR vide letter No.GA-IV/PF-AGPR/AR-144/726, dated 19-10-2010 a clarification was made vide Finance Division's U.O.No.F.1(44)Imp/95-873, dated 02-12-2010 (copies enclosed) stating that "Note:-One Qualification Pay will be admissible at a time." is also applicable to clause (iii) of para-8 of Finance Division's O.M. dated 19-08-1991 i.e. "Qualification pay for S.A.S. Accountants".

4. The condition mentioned at para-8(ii) of O.M. dated 19-08-1991 under the heading "Qualification Pay for Senior Officers" as well as the clarification issued vide U.O. dated 02-12-2010 was meant for grant of Qualification Pay within a class of qualifications and not from all types of Qualification Pays.

5. In view of the above it is again clarified that three classes of Qualification Pay are of different nature and can be drawn simultaneously if someone holds qualification(s) from each class. However, more than one Qualification Pay is not admissible at one time from the same class.

*Enclosures: As above.*

  
(Faisal Nadeem)  
Accounts Officer (Imp)

All Ministries/Divisions/Department

Web Administrator, Finance Division, Islamabad (for uploading at Finance Division's website i.e. www.finance.gov.pk)

GOVERNMENT OF PAKISTAN

FINANCE DIVISION

(REGULATIONS WING)

No. F.1(12)-Imp. II/91.

Islamabad, August 19, 1991.

OFFICE MEMORANDUM

SUBJECT:—REVISION OF BASIC PAY SCALES AND FRINGE BENEFITS OF CIVIL EMPLOYEES IN BPS 16—22 OF THE FEDERAL GOVERNMENT, 1991.

The President has been pleased to sanction the revision of Basic Pay Scales for the civil employees in BPS 16—22 of the Federal Government paid directly from the Civil Estimates or from the Defence Estimates as detailed in the following paragraphs.

2. **Basic Pay Scales.**—The existing and the revised pay scales are detailed in the Annexure to this O.M. The revised pay scales shall replace the Basic Pay Scales, 1987 and shall be effective from the first of June, 1991.

3. **Initial fixation of Pay.**—(i) The initial pay of an existing employee who has been in Government service since before the 1st June, 1991, shall be fixed in the revised pay scale "on point to point basis" *i.e.*, at the stage in the relevant revised basic pay scale which is as many stages above the stage occupied by him above the minimum of the existing basic scale; (ii) The annual increment shall continue to be admissible subject to the existing conditions on the first December each year; (iii) The increases allowed since 1-7-1988 as detailed below would cease to be admissible from 1-6-1991;—

- (a) The existing indexed pay sanctioned *vide* Finance Division's O.M. No. F. 1(31)-Imp. II/88, dated 1-7-1988;
- (b) *ad-hoc* increase of 5% of pay sanctioned *vide* O.M. No. F. 1(31)-Imp. II/89, dated the 22nd July, 1989;
- (c) the *ad-hoc* increase of 10% sanctioned *vide* Finance Division's O.M. No. F. 1(13)-Imp. II/90, dated 10-7-1990;
- (d) The dearness allowance of Rs. 200 per month sanctioned *vide* Finance Division's O.M. No. F. 1(23)-Imp. II/90(i), dated 17-1-1991.

4. **Fixation of Pay on Promotion.**—(i) In cases of promotion from a lower to higher post/scale before the introduction of these scales, the pay of the senior

employees in the same scale may be fixed and so enhanced that it would not be less than the pay that would have been admissible to him if his promotion to the higher post/scale had taken place after the introduction of these scales.

(ii) The existing concession of grant of one premature increment on promotion as admissible to employees in BPS 1—19, shall be extended also to those in BPS—20 and above.

(iii) Government employees who are allowed selection grade may be granted one premature increment as is allowed in the case of promotion.

5. **Grant of Selection Grade.**—From 1-6-1991 onwards the Accountants in BPS-16 in the Audit and Accounts Departments shall be allowed 33% selection grade in BPS-17.

6. **Move-over.**—The employees in BPS-16 to 19 enjoying selection grade shall also be allowed the concession of one move-over from 1-6-1991 onwards subject to the fulfilment of the existing conditions laid down in the move-over policy.

7. **Special Pays.**—The existing special pays admissible to various categories of employees working as Private Secretaries posted in Ministries/Divisions shall be revised from 1-6-1991 as under;—

<i>Name of the Post</i>	<i>Existing Rs. P.M.</i>	<i>Revised Rs. P.M.</i>
— PS to Ministers (Federal) :	250	375
— PS to Secretaries (Federal) :	200	300
— PS to Addl. Secretaries (Federal) :	150	225

8. **Qualifications Pay.**—(i) Existing rates of Qualifications Pay for ICMA/ICWA/Chartered Accountants shall be enhanced from 1-6-1991 as under :—

- (a) Part-III (ICMA/ICWA) : from Rs. 150 p.m. to Rs. 300 p.m.  
 (b) Part-V (ICMA/ICWA) : from Rs. 400 p.m. to Rs. 800 p.m.  
 (c) Chartered Accountants : from Rs. 400 p.m. to Rs. 800 p.m. where FCA/ACA is not the minimum qualification prescribed for the post.

(ii) **Qualifications Pay for Senior Officers.**—Qualifications Pay shall be allowed from 1-6-1991 to those officers who have qualified the following courses at the

rates shown against each :—

- |   |   |
|---|---|
| (a) PASC National Management Course :       | Rs. 500 p.m.  |
| (b) National Defence College Course :       | Rs. 500 p.m. as against the existing rate of Rs. 100 p.m. |
| (c) Advanced Course in Management in NIPA : | Rs. 100 p.m.  |

NOTE.—One Qualification Pay will be admissible at a time.

(iii) **Qualification Pay for S.A.S. Accountants.**—The existing rate of Rs. 100 p.m. shall be enhanced to Rs. 150 p.m. from 1-6-1991.

## 9. ALLOWANCES:

I. (a) *Deputation Allowance (Foreign Service in Pakistan).*—Deputation allowance at 20% of the minimum of the relevant basic pay scales shall be allowed in future as against the existing rate of deputation allowance of 10% of the minimum of relevant Basic Pay scales.

(b) *Deputation allowance admissible to audit officers on deputation to Ministries/Divisions.*—As against the existing deputation allowance of Rs. 200 p.m. for SAS Accountants (B-16), Rs. 300 p.m., for AAG/AO in BPS-17 and Rs. 400 p.m. for officers in BPS-18 and 19, deputation allowance at 20% of the minimum of the relevant basic pay scales shall be allowed in future.

II. *Performance Evaluation Allowance.*—Existing rates of Performance Evaluation Allowance admissible to Audit Officers working in the Performance Evaluation Cell shall be enhanced as under:—

- |                                   |                                   |
|-----------------------------------|-----------------------------------|
| (a) For Officers in BPS-17 & 18 : | From Rs. 300 p.m. to Rs. 400 p.m. |
| (b) For Officers in BPS-19 & 20 : | From Rs. 400 p.m. to Rs. 500 p.m. |

III. *Teaching Allowance.*—Existing rates of Teaching Allowance shall be enhanced as under:—

- |  |                                     |
|--|-------------------------------------|
| — For Doctors who teach basic sciences in Medical Colleges : | From Rs. 500 p.m. to Rs. 1,000 p.m. |
|--|-------------------------------------|

IV. *Rural Compensatory Allowance for Doctors posted in rural areas below Town Committees level.*—The existing rates of the Practice Compensatory Allowance

(Renamed as Rural Compensatory Allowance) for doctors posted in rural areas below Town Committee level shall be enhanced as under:—

- |                          |  |
|--------------------------|--|
| (a) For Male Doctors :   | From Rs. 200 p.m. to<br>Rs. 1,200 p.m. |
| (b) For Female Doctors : | From Rs. 300 p.m. to<br>Rs. 1,500 p.m. |

V. *Senior Post Allowance.*—The existing rates of Senior Post Allowance shall be enhanced as under:—

- |                              |  |
|------------------------------|--|
| (a) For officers in BPS-20 : | From Rs. 200 p.m. to<br>Rs. 600 p.m.   |
| (b) For officers in BPS-21 : | From Rs. 400 p.m. to<br>Rs. 800 p.m.   |
| (c) For officers in BPS-22 : | From Rs. 600 p.m. to<br>Rs. 1,000 p.m. |

10. **Anomalies.**—A Committee will be set up in the Finance Division (Regulations Wing) to resolve the anomalies, if any, arising out of the issue of this order.

  
(JAVID AHMAD KHAN)  
Joint Secretary (R-I).

All Ministries/Divisions/Departments.

Government of Pakistan  
Finance Division  
(Regulations Wing)

No.F.1(12)-Imp.II/91

Islamabad, the 5th September, 1991.

CORRIGENDUM

Subject; - REVISION OF BASIC PAY SCALES AND FRINGE BENEFITS  
OF CIVIL EMPLOYEES IN BPS 16-22 OF THE FEDERAL  
GOVERNMENT 1991.

A reference is invited to this Division's C.M.

No.F.1(12)-Imp.II/91 dated 19-8-1991. In view of the position that the facility of move-over is not available to officials in BPS 20 and above and that erosion in the salaries of officials in BPS 19 and above has been considerably higher than others, the President has been pleased to allow two more stages in BPS-19 and above to those who reach the maximum of the scales notified in the above office memorandum. The extended scale for them will be as follows :-

<u>BPS No.</u>	<u>Pay Scales</u>	<u>Stages</u>
19	5740-285-8590	10
20	6810-325-10060	10
21	7535-405-11585	10
22	8075-450-12575	10

  
(Javid Ahmad Khan)  
Joint Secretary

All Ministries/Divisions/Departments.

ANNEXURE TO THE FINANCE DIVISION'S  
O.M. No. F. 1(12)-IMP-II/91 DATED 19TH AUGUST, 1991

EXISTING AND THE REVISED PAY SCALES (PBS-16—22)

PBS	Existing PBS 1-7-1987	Stages	Revised Pay Scales 1-6-1991	Stages
16	1350—105—2925	15	1875—146—4065	15
17	2065—155—3925	12	2870—215—5450	12
18	2710—195—4660	10	3765—271—6475	10
19	4130—205—5770	8	5740—285— <del>8020</del> 8590—8—10	10
20	4900—235—6780	8	6810—325— <del>9410</del> 10060—8—10	10
21	5420—290—7740	8	7535—405— <del>10775</del> 11585—8—10	10
22	5800—325—8400	8	8075—450— <del>11675</del> 12575—8—10	10

modified vide Finance Division  
O.M. No. 1(12) Imp-II/91 dated  
5-9-1991.

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OFFICE OF THE  
ACCOUNTANT GENERAL PAKISTAN REVENUES  
SECTOR G-8/4, ISLAMABAD.

[www.agpr.gov.pk](http://www.agpr.gov.pk)

No.GA-IV/PF-AGPR/AR-144/726

Dated: -19 Oct-2010

The Section Officer,  
Regulation Wing, *R-4*  
Finance Division,  
Islamabad.

Subject: QUALIFICATION PAY OF ICMAP AND PIPFA PUBLIC SECTOR

A number of applicants are applying for ICMAP Qualification Pay along with the PIPFA Qualification Pay. Matter is therefore referred for clarification that either both Qualification Pay are admissible at the same time or otherwise.

*F/A*

PAY SCALE 1991

According to Fin. Div.O.M No.F.1(12)-Imp-II/91 dated 19.08.1991.

QUALIFICATION PAY.

(i) Existing rates of Qualification Pay for ICMA/ICWA/Chartered Accountants shall be enhanced from 1-6-1991 as under:

- a) Part-III(ICMA/ICWA) From Rs.150 to Rs.300 p.m.
- b) Part-IV(ICMA/ICWA) From Rs.400 to Rs.800 p.m.
- c) Chartered Accountants From Rs.400 to Rs.800 p.m where FCA/ACA is not the minimum Qualification prescribed for the post.

(ii) Qualification Pay for Senior Officers.

Qualification Pay shall be allowed from 1-6-1991 to those officers who have qualified the following courses at the rate show against each:-

- (a) PASC National Management Course Rs 500
- (b) National Defence College Course Rs.500 p.m as against the existing rate of Rs.100 p.m.
- (c) Advance Course in Management in NIPA Rs.100 p.m.

**Note: One Qualification Pay will be admissible at a time.**

Queries

Clarification Required

1. Whether the condition of "One Qualification Pay will be admissible at a time." is admissible to clauses (i) & (ii) or only to clause (ii).

*No 873 - Imp/2010*



**Qualification Pay For S.A.S Accountants.-**

Existing rate of Rs. 100 p.m. shall be enhanced to Rs. 150 p.m. from 1-6-1991.

**According to Fin..Div. O.M No. F.1(44)Imp/95 dated 13.07.1995.**

**S.A.S Accountants** will be allowed Qualification Allowance of Rs.\*200 per months on qualifying SAS or Equivalent examination. This allowance will continue to be admissible as separate entity even after promotion to higher posts.

**(ii) Qualification Pay for ICMA/ICWA/Chartered Accountants** shall be as under 1-6-1991:

(a) Part-III (ICMA/ICWA) Rs.300 p.m.

(b) Part-IV (ICMA/ICWA) Rs.800 p.m.

(c) Chartered Accountants Rs.800 p.m. where FCA/ACA is not the minimum Qualification prescribed for the post.

**(iii) Qualification Pay for Senior Officers.**

Qualification Pay shall be allowed from 1-6-1991 to those officers who have qualified the following courses at the rate show against each:-

- (i) PASC National Management Course Rs 500
- (j) National Defence College Course Rs.500 p.m. as against the existing rate of Rs.100 p.m.
- (k) Advance Course in Management in NIPA Rs.100 p.m.

**Note: One Qualification Pay will be admissible at a time.**

2. Whether the condition of "One Qualification Pay will be admissible at a time." is admissible to clauses (i) (ii) & (iii) or only to clause (iii).

In our opinion the condition of admissibility of one qualification pay at a time is only related to the clause "Qualification Pay for Senior Officers", such as PASC, NMC NDC, NIPA etc and is not applicable to the officers who qualified PIPFA/ SAS and ICMA simultaneously. Hence in our opinion such officers are entitled to get qualification pay for both the qualifications. It is requested to issue necessary clarifications to the above mentioned queries and to confirm or otherwise our views mentioned above.

  
ACCOUNTS OFFICER  
SECTION GA-IV

Government of Pakistan  
FINANCE DIVISION  
(Regulations Wing)


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Subject: QUALIFICATION PAY OF ICMAP AND PIPFA PUBLIC SECTOR.

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Rereference Accountant General Pakistan Revenues' letter No.GA-IV/PF-AGPR/AR-144/726 dated 19.10.2010 on the above subject.

2. The matter has been considered in this Division and it is informed that the "Note:- One Qualification Pay will be admissible at a time" is also applicable to clause (iii) i.e. "Qualification Pay for S.A.S. Accountants" of Para-8 of Finance Division's O.M.No.F.1(12)Imp-II/91 dated 19.8.1991.

  
(Fazal Hussain)  
Section Officer (Imp)  
Tele:9262580

Office of the Accountant General Pakistan Revenues, AO(GA-IV), Islamabad.  
Fin.Div.U.O.No.F.1(44)Imp/95-873 dated: 2.12.2010

Agreed  
02/12/2010