



**Office of the Pr. Chief Commissioner of Income Tax**  
**Andhra Pradesh & Telangana**  
10<sup>th</sup> Floor, Income Tax Towers, AC Guards, Hyderabad-500 004  
Tel No. 040 23425475, Fax: 23241427/23240403

F.No.Pr.CCIT/Estt/HRD/2022-23

Dated : 20.06.2022

To

All the Heads of Departments/Offices,  
Andhra Pradesh & Telangana Region.

Sir/Madam,

Sub. : Incentive for acquiring fresh higher qualifications in the 7th CPC  
scenario- Forwarding of - Reg

Ref: HRD Letter in F.No. 612/05/2022-TCB/1334, dated 25.05.2022.

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Please refer to the above.

In this connection, I am directed to forward the office memorandum received from DOPT with regard to the incentive for acquiring fresh higher qualifications in the 7th CPC scenario for kind information and also with a request to disseminate the office memorandum widely amongst the officers/officials.

Yours faithfully,

  
(P.Krishna Kumar)

Dy. Commissioner of Income Tax,  
(Hqrs)(Admn)  
O/o Pr.CCIT,AP & TS, Hyderabad.

20582



सत्यमेव जयते

भारत सरकार

Government of India

वित्त मंत्रालय/राजस्व विभाग

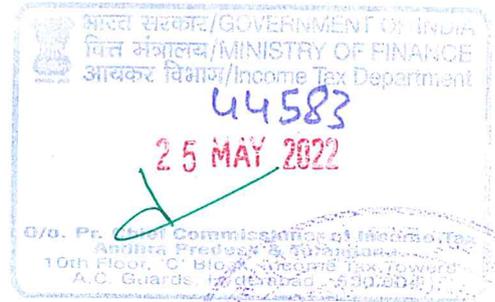
Ministry of Finance/ Department of Revenue

मानव संसाधन विकास निदेशालय/ Directorate of Human Resource Development

केंद्रीय प्रत्यक्ष कर बोर्ड/ Central Board of Direct Taxes

गेट नं०१, द्वितीय तल, जवाहर लाल नेहरू स्टेडियम /Gate No.-1, 2<sup>nd</sup> Floor, Jawaharlal Nehru Stadium,

नई दिल्ली-११०००३/ New Delhi-110003



F. No: 612/05/2022- TCB/ 1334

Dated: 25.05.2022

All the Pr.CCITs/Pr.DGITs/DGITs (attached Directorates)

Madam/Sir,

Subject: Incentive for acquiring fresh higher qualifications, in the 7<sup>th</sup> CPC scenario- regd.

Kindly refer to the above cited subject.

2. In this regard, I am directed to enclose the DoP&T O.M. dated 15.03.2019 on the same subject. The Central Government servants acquiring fresh higher qualifications after coming into service are eligible for incentive in the form of one-time lump-sum amount, as indicated in the para 5 of the O.M. The guidelines/criteria for grant of incentive are laid down in the para 8 of the O.M.

3. In this regard, I am directed to request you to circulate the DoP&T O.M. enclosed with this letter in your charge for wider publicity. I am also directed to convey that the relevance of the course to the functional requirement of the department shall be decided by the Directorate of HRD. The payment of incentive shall be borne by the concerned Pr.CCITs/budgetary heads after confirmation from this Directorate. The officers willing to apply for the incentive are requested to submit the course completion certificate and other details to the Directorate of HRD at email [hrd.tcb@incometax.gov.in](mailto:hrd.tcb@incometax.gov.in).

4. This is issued with prior approval of the Competent Authority.

Encl: As above.

Yours faithfully,

(Bhavika Maal) 25/5/22

Deputy Director of Income Tax  
TCB, HRD, New Delhi

Copy to:

The Web Manager for uploading the letter along with the enclosure on the website [www.irsofficersonline.gov.in](http://www.irsofficersonline.gov.in)

P. Anand - Controller

CIT (DSD) (Adm)

24/5/22  
DCIT (A)

No. 1/5/2017-Estt (Pay-I)  
Government of India  
Ministry of Personnel, Public Grievances & Pensions  
(Department of Personnel & Training)

North Block, New Delhi  
Dated the 15<sup>th</sup> March, 2019

OFFICE MEMORANDUM

**Subject: Incentive for acquiring fresh higher qualifications, in the 7<sup>th</sup> CPC Scenario – reg.**

Central Government Servants acquiring fresh higher qualifications after coming into service are granted incentive in the form of one-time lump-sum amount ranging from ₹2000/- to ₹10,000/-, as provided in this Department's OM No. 1/2/89-Estt.(Pay-I) dated 09.04.1999 and other related OMs.

2. The 7<sup>th</sup> CPC has reviewed the rates of incentive presently available to employees on this account in addition to pay, and have suggested their rationalization and simplification in Para 8.9.11 to 8.9.14 of their report.

3. Ministry of Finance, Department of Expenditure (DOE) Resolution No. 1-2/2016-IC dated 25.07.2016 vide Para 7 provided that the matter regarding allowances (except Dearness Allowance) based on the recommendations of the 7<sup>th</sup> CPC shall be referred to a Committee under the Chairmanship of Finance Secretary, and until a final decision thereon, all allowances including this incentive were required to be paid at the existing rates in the existing pay structure (the pay structure based on 6<sup>th</sup> CPC) as if the pay has not been revised w.e.f. 1<sup>st</sup> January, 2016.

4. The decision of the Government on various allowances based on the recommendations of the 7<sup>th</sup> CPC and in the light of the recommendations of the Committee under the Chairmanship of Finance Secretary has been issued as per the Resolution No. 11-1/2016-IC dated 06.07.2017 of DOE.

5. The President is pleased to decide that in supersession of all the existing orders/OMs/instructions/guidelines on the subject of granting incentive for acquiring fresh higher qualifications, the following one-time lump-sum rates as incentive for acquiring fresh higher qualification by a Government employee shall be permissible for courses in fields that are directly relevant to the employee's job:

Sl. No.	Qualification	Amount (₹)
1.	Ph.D. or equivalent.	30,000
2.	PG Degree/Diploma of duration more than one year, or equivalent.	25,000
3.	PG Degree/Diploma of duration one year or less, or equivalent.	20,000
4.	Degree/Diploma of duration more than three years, or equivalent.	15,000
5.	Degree/Diploma of duration three years or less, or equivalent.	10,000

6. Professional courses directly relevant to the functional requirement of the Organization/Ministry/Department but not covered by any one of the categories mentioned in para 5 above, shall be notified specifically under Sl. No. 4 or 5 of para 5 above, by the concerned Ministry/Department in consultation with their respective IFD.

.....2/-  
@ Bahrao  
15/03/2019

7. Ministries/Departments are free to choose courses on their own. However, the grant of incentive in respect of above qualifications will be subject to the fulfillment of the criteria laid down in para 8 below. The grant of incentive for the qualifications listed above shall be considered by the administrative authorities in consultation with their IFD and necessary orders shall be issued after ensuring that the criteria laid down in para 8 below are fulfilled.

8. **Criteria/guidelines for granting incentive for acquiring fresh higher qualifications, in the 7<sup>th</sup> CPC Scenario, are as under:**

- 8.1. The incentive will not be available for the qualifications which are laid down as essential or desirable qualifications in the recruitment rules for the post.
- 8.2. No incentive shall be allowed for acquiring higher qualification purely on academic or literary subjects. The acquisition of the qualification should be directly related to the functions of the post held by him/her, or to the functions to be performed in the next higher post. There should be direct nexus between the functions of the post and the qualification acquired and that it should contribute to the efficiency of the government servant.
- 8.3. The quantum of incentive will be uniform for all posts, irrespective of their classification or grade or the department.
- 8.4. The incentive shall not be admissible where the government servant is sponsored by the government or he/she avails study leave for acquiring the qualification.
- 8.5. The incentive would be given only for higher qualification acquired after induction into service.
- 8.6. No incentive would be admissible if an appointment is made in relaxation of the educational qualification. No incentive would be admissible if employee acquires the requisite qualification for such appointment at a later date.
- 8.7. The qualifications meriting grant of incentive should be recognized by University Grants Commission, respective regulatory bodies like AICTE, Medical Council of India, etc. set up by Central/State Government or recognized by the Government.
- 8.8. The incentive shall be limited to maximum two times in an employee's career, with a minimum gap of two years between successive grants.
- 8.9. The Government servant should prefer the claim within six months from the date of acquisition of the higher qualification.

9. The incentive as per this OM will be admissible for above qualifications acquired on or after 01.07.2017.

.....3/-

*P Babbar*  
15/03/2019

10. Government Servants, who have acquired the fresh higher qualification on or after 01.07.2017 till the date of issuance of this OM, may also claim these incentives within six months from the date of issuance of this OM.

11. Insofar as the persons working in the Indian Audit and Accounts Department are concerned, these orders issue in consultation with the Comptroller and Auditor General of India.

12. Hindi Version will follow.

*R Bahree*  
15/03/2019  
(Rajeev Bahree)

Under Secretary to the Government of India

To

All Ministries / Departments of Government of India

Copy also forwarded to:

1. The Comptroller & Auditor General of India.
2. Secretary General, Supreme Court of India.
3. Controller General of Accounts / Controller of Accounts, Ministry of Finance.
4. Union Public Service Commission / Lok Sabha Sectt. / Rajya Sabha Sectt. / Cabinet Sectt. / Central Vigilance Commission / President's Sectt. / Vice-President's Sectt. / Prime Minister's Office / Niti Aayog.
5. Governments of all States and Union Territories.
6. Department of Personnel and Training (AIS Division) / JCA / Admn. Section.
7. Secretary, National Council of JCM (Staff Side), 13-C, Feroz Shah Road, New Delhi.
8. All Members of Staff Side of the National Council of JCM / Departmental Council.
9. All Officers / Sections of Department of Personnel and Training / Department of Administrative Reforms & Public Grievances / Department of Pensions & Pensioners' Welfare / PESB.
10. Joint Secretary (Pers), Department of Expenditure, Ministry of Finance.
11. Additional Secretary (Union Territories), Ministry of Home Affairs.
12. JD (OL), DoPT, North Block, New Delhi- for Hindi version of this OM.

*R Bahree*  
15/03/2019  
(Rajeev Bahree)

Under Secretary to the Government of India