

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

No.FIN-CS3-MISC-0019-2026/ 11838 /F;

Date: 06-05-2026

From

Sri Prasanta Kumar Mishra,
Joint Secretary to Government.

To

All Departments of Government/
All Heads of Department/
All Collectors.

Sub: - Submission of Pay Fixation Statement with Pension Cases-regarding.

Madam/Sir,

In enclosing herewith D.O. No. 42 dated 19.03.2026 of the Deputy Accountant General(Funds), O/o the Accountant General (A&E), Odisha, I am directed to invite your kind attention to the instructions issued by the Accountant General regarding deficiencies observed in the processing of pension cases, particularly with reference to entries in e-Service Books.

It has been observed that pension proposals are often delayed due to irregularities such as incomplete service records, non-chronological fixation of pay, missing details of financial upgradations/ promotions and mismatch of entries in pension forms and service records. These deficiencies lead to avoidable returns and hinder timely settlement of pensionary benefits.

Further, it is felt necessary to mention that the provisions under Chapter VIII of OCS (Pension) Rules, 1992 stipulate timely preparation, processing and sanction of final pension at different levels. Despite streamlining the process through issuance of various circulars, it has been observed that some Head of Office/ Pension Sanctioning Authorities do not adhere to the prescribed guidelines.

In order to ensure smooth, transparent, and timely finalization of pension cases, the Pension Sanctioning Authorities (PSAs) under your administrative control should be made aware and strictly adhere to the following instructions:

- (i) A **separate Pay Fixation Statement** covering the entire service period shall be mandatorily submitted along with every fresh pension case.
- (ii) The statement must clearly and chronologically reflect all annual increments, promotions, financial up-gradation (TBA/ACP/RACP/MACP etc.), pay revisions as per applicable Pay Commissions and Pay Scale/ Pay Level transitions.

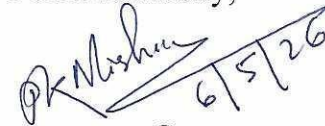
competent Pension Sanctioning Authority.

(iv) The e-Service Book must be complete, accurate, and free from omissions, with all entries properly recorded.

(v) Entries in the Last Pay Drawn recorded in OCS (Pension) Forms must strictly match the entries in the Service Book and the Pay Fixation Statement.

A sample format of the "Statement of Pay Fixation" received from a PSA has been enclosed. Therefore, it is further directed to ensure strict scrutiny of pension cases before submission to avoid delays and repeated returns.

Yours faithfully,



Joint Secretary to Government

Memo No. 11839 /F;

Date: 06-05-2026

Copy forwarded to the P.S. to Principal Secretary to Government, GA & PG Department for information with reference to GA & PG Department letter No. 10469/AR dated 04.04.2026.



Joint Secretary to Government

Memo No. 11840 /F;

Date: 06-05-2026

Copy forwarded to the all Establishment branches of Finance Department for information and necessary action. They are requested to follow the instructions meticulously to process the pension cases.



Joint Secretary to Government

Memo No. 11841 /F;

Date: 06-05-2026

Copy forwarded to DAG(Funds), Office of the Principal Accountant General(A&E), Odisha for information and necessary action with reference to their DO Letter No. 42, dated 19.03.2026.



Joint Secretary to Government

स्वामी शुभम वैजनाथ, आई. ए. ए. एस.
उप महालेखाकार (निधि)

SWAMI SHUBHAM VAIJANATH, IA AS
Deputy Accountant General (Funds)



प्रधान महालेखाकार (लेखा एवं हकदारी)
का कार्यालय, ओडिशा,
सचिवालय मार्ग, भुवनेश्वर - 751001

OFFICE OF THE
PRINCIPAL ACCOUNTANT GENERAL
(ACCOUNTS AND ENTITLEMENTS), ODISHA
SACHIVALAYA MARG, BHUBANESWAR - 751001

D.O. No.- 42

Dated- 19.03.2026



As Corrd
Dear Sir,

I would like to invite your kind attention to the difficulties being faced in this office in the timely and smooth finalization of fresh pension cases received under the online mode w.e.f. 01.11.2024 along with e-Service Books and prescribed documents.

With the introduction of online pension cases w.e.f. 01.11.2024, accompanied by e-Service Books and prescribed forms/documents, it was expected that the process would become more efficient and transparent. However, in practice, a large number of cases are being received with significant irregularities and deficiencies in e-Service Book, leading to avoidable delays and repeated returns of pension cases.

The major irregularities noticed in e-Service Book include:

- Noting of fixation of pay in non-chronological manner.
- Missing entries for several years in service records.
- Receipt of incomplete/blank e-Service Books in some cases.
- Inadequate or missing details of financial upgradations (TBA/ACP/RACP/MACP) and promotions.
- Improper or non recording of disciplinary proceedings/suspension periods.
- Incorrect or incomplete entries relating to pay revision under different Pay Commissions.
- Non-mentioning or incorrect indication of Pay Scale/Pay Level.
- Mismatch between Last Pay Drawn recorded in OCS (Pension) Forms and entries in the e-Service Book.
- Improper/missing noting of deputation period (if any) along with the order no & date of regularization.
- Missing noting of Long Term Advances, if availed.
- Improper/missing noting of abnormalities in fixation of pay due to court cases.

It has been observed by this office that, upon initiating the requirement of submission of a separate sheet indicating the **"Statement of all Pay Fixation comprising Annual Increments, Financial Upgradations Promotions etc."**, certain Departments have started furnishing the same along with pension cases.

In such cases, it has been noticed that the pension proposals are processed smoothly and finalized in one go without the need for further correspondence or return of cases, thereby significantly reducing delays and ensuring timely settlement of pensionary benefits.

In view of the above, I would request you to kindly issue strict instructions to all Departments/Heads of Departments under your administrative control to ensure that all Pension Sanctioning Authorities under them are mandatorily directed to submit a separate Pay Fixation Statement along with every pension case, and to ensure the following:

- Mandatory submission of a ***Separate Pay Fixation Statement*** covering the entire service period along with every fresh pension case.
- The statement must clearly and chronologically reflect all annual increments, promotions, financial upgradations (ACP/RACP/MACP/TBA etc.), pay revisions as per applicable Pay Commissions and Pay Scale/Pay Level transitions.
- The statement must be duly verified and digitally signed by the Pension Sanctioning Authority.
- The e-Service Book must be complete, accurate, and free from omissions, with all entries properly recorded.
- The Last Pay Drawn in OCS (Pension) Forms must strictly match the entries in the Service Book and the Pay Fixation Statement.

This matter may kindly be treated as MOST URGENT, as adherence to the above instructions is essential to ensure good governance, transparency, and timely disposal of pension cases without avoidable returns.

I would request your personal intervention in issuing necessary directions to all concerned authorities for strict compliance in this regard. A copy of the instructions issued/action taken may also be endorsed to this office for information.

A sample format of the "Statement of Pay Fixation" received from a PSA is enclosed herewith for ready reference.

With warm regards

Yours sincerely,



Shri Surendra Kumar, IAS
Additional Chief Secretary to Govt.,
General Administration & Public Grievance Department,
Government of Odisha,
Bhubaneswar,
Pin-751001

STATEMENT OF ALL PAY FIXATION COMPRISING ANNUAL INCREMENTS, PROMOTION,
FINANCIAL UPGRADATION OF MRS X WITH EFFECT FROM
03.04.1985 to 31.03.2026 (RETIREMENT)

SL NO	Type of Financial Upgradation	Post	Effective Date	PAY Fixed	Scale of Pay
1.	Regular Recruitment	Joined as Diarist, Orissa High Court, Cuttack	03.04.1985	255	255-5-285-EB-7 306-10-366-12-390/-
	Annual Increment	Diarist	01.04.1986	260	255-5-285-EB-7-306-10-366-12-390/-
	Revision of pay as per ORSP Rule - 1989	Diarist	01.01.1986	796	780-1160/-
		Diarist	01.04.1986	812	780-1160/-
	Annual Increment	Diarist	01.04.1987	828	780-1160/-
	Annual Increment	Diarist	01.04.1988	844	780-1160/-
	Annual Increment	Diarist	01.04.1989	860	780-1160/-
	Annual Increment	Diarist	01.04.1990	878	780-1160/-
2.	Promotion	Jr. Asst.	10.05.1989	970	950-20-1150-EB-25-1500/-
	Annual Increment	Diarist	01.04.1990	990	950-20-1150-EB-25-1500/-
	Annual Increment	Jr. Asst.	01.04.1991	1010	950-20-1150-EB-25-1500/-
	Annual Increment	Jr. Asst.	01.04.1992	1030	950-20-1150-EB-25-1500/-
	Annual Increment	Jr. Asst.	01.04.1993	1050	950-20-1150-EB-25-1500/-
	Annual Increment	Jr. Asst.	01.04.1994	1070	950-20-1150-EB-25-1500/-
	Annual Increment	Jr. Asst.	01.04.1995	1090	950-20-1150-EB-25-1500/-
	Annual Increment	Jr. Asst.	01.04.1996	1110	950-20-1150-EB-25-1500/-
3.	Promotion	Translator	28.11.1996	1400	1400-40-1800-EB-50-2300/-
		Absorbed as Sr. Asst.	01.09.1997	1400	1400-40-1800-EB-50-2300/-
	Annual Increment	Sr. Asst.	01.11.1997	1440	1400-40-1800-EB-50-2300/-

SL NO	Type of Financial Upgradation	Post	Effective Date	PAY Fixed	Scale of Pay
	Annual Increment	Sr. Asst.	01.11.1998	1480	1400-40-1800-EB-50-2300/-
	Revision of pay as per ORSP Rule – 1998	Sr. Asst.	01.01.1996	3275	3050 /5- 3950-80-4590/-
		Sr. Asst.	01.04.1996	3350	3050 /5- 3950-80-4590/-
		Sr. Asst.	28.11.1996	4750	3050-75-3950-80-4590/-
		Sr. Asst.	01.11.1997	4875	3050-75-3950-80-4590/-
		Sr. Asst.	01.11.1998	5000	3050-75-3950-80-4590/-
	Annual Increment	Sr. Asst.	01.11.1999	5125	3050-75-3950-80-4590/-
	Annual Increment	Sr. Asst.	01.11.2000	5250	3050-75-3950-80-4590/-
	Annual Increment	Sr. Asst.	01.11.2001	5375	3050-75-3950-80-4590/-
	Annual Increment	Sr. Asst.	01.11.2002	5500	3050-75-3950-80-4590/-
	Annual Increment	Sr. Asst.	01.11.2003	5625	3050-75-3950-80-4590/-
	Annual Increment	Sr. Asst.	01.11.2004	5750	3050-75-3950-80-4590/-
	Annual Increment	Sr. Asst.	01.11.2005	5875	3050-75-3950-80-4590/-
	Annual Increment	Sr. Asst.	01.11.2006	6000	3050-75-3950-80-4590/-
	Annual Increment	Sr. Asst.	01.11.2007	6125	3050 /5- 3950-80-4590/-
	Annual Increment	Sr. Asst.	01.11.2008	6250	3050-75-3950-80-4590/-
	Revision of pay as per ORSP Rule – 2008	Sr. Asst.	01.01.2006	Pay- 10930 G. Pay-4200	Pay-9300-34800 G. Pay – 4200
		Sr. Asst.	01.11.2006	Pay- 11390 G. Pay-4200	Pay-9300-34800 G. Pay – 4200
		Sr. Asst.	01.11.2007	Pay- 11860 G. Pay-4200	Pay-9300-34800 G. Pay – 4200
		Sr. Asst.	01.11.2008	Pay- 12350 G. Pay-4200	Pay-9300-34800 G. Pay – 4200
	Annual Increment	Sr. Asst.	01.11.2009	Pay- 12850 G. Pay-4200	Pay-9300-34800 G. Pay – 4200
	Annual Increment	Sr. Asst.	01.11.2010	Pay- 13370 G. Pay-4200	Pay-9300-34800 G. Pay – 4200
	Annual Increment	Sr. Asst.	01.11.2011	Pay- 13900 G. Pay-4200	Pay-9300-34800 G. Pay – 4200
4	Promotion	Section Officer	18.05.2012	Pay- 14450 G. Pay-4200	Pay-9300-34800 G. Pay – 4200

SL NO	Type of Financial Upgradation	Post	Effective Date	PAY Fixed	Scale of Pay
	Annual Increment	Section Officer	01.05.2013	Pay- 15010 G. Pay-4200	Pay-9300-34800 G. Pay – 4200

Pursuant to FD, Govt. of Odisha, Resolution No.2627/F dated 08.08.2013 the present GP of Section Officers of the Court's establishment are revised from 4200 to 4600 w.e.f. 01.01.2013

		Section Officer	01.05.2013	Pay- 15030 G. Pay-4600	Pay-9300-34800 G. Pay – 4600
	Incremental Pay	Section Officer	01.05.2014	Pay- 15620 G. Pay-4600	Pay 9300-34800 G. Pay – 4600

Consequent upon introduction of the new cadre of A.S.O. in the Establishment of Orissa High Court in the Scale of Pay of Rs 9300-34800/- and grade pay of Rs.4200/- and merger of the erstwhile Jr. Asst. and Sr. Asst. in it vide Court's Notification No.266/Estt. Dated 12.04.2012 and in view of the G.O. No.388 dated 03.01.2013 of the State Govt. the pay of the section officers (the erstwhile Sr. Asst.)/A.S.O. (the erstwhile Sr. Asst. and Jr. Assts.) of the Court is fixed notional w.e.f. 30.09.2008

		A.S.O	30.09.2008	Pay- 11860 G. Pay-4200	Pay-9300-34800 G. Pay – 4200
		A.S.O	01.11.2008	Pay- 12350 G. Pay-4200	Pay-9300-34800 G. Pay – 4200
		A.S.O	01.11.2009	Pay- 13370 G. Pay-4200	Pay-9300-34800 G. Pay – 4200
		A.S.O	01.11.2010	Pay- 13900 G. Pay-4200	Pay-9300-34800 G. Pay – 4200
		A.S.O	01.11.2011	Pay- 14450 G. Pay-4200	Pay-9300-34800 G. Pay – 4200

Consequent upon grant of 1st ACP on completion of 15 years of service as A.S.O. pursuant to Home Department Letter No-42652/HS dtd.21.11.2014 the pay of ~~Mr. X~~ S.O of the Court is fixed at Rs.13370/- with GP Rs.4200/- in the scale of pay of Rs.9300-34800/- w.e.f. 01.11.2008 and she is allowed to draw her subsequent incremental pay as follows

		S.O.	01.11.2009	Pay- 13900 G. Pay-4200	Pay-9300-34800 G. Pay – 4200
		S.O.	01.11.2010	Pay- 14450 G. Pay-4200	Pay-9300-34800 G. Pay – 4200
		S.O.	01.11.2011	Pay- 15010 G. Pay-4200	Pay-9300-34800 G. Pay – 4200

Consequent upon grant of 1st ACP as per Court's O/o No.3115 dated 23.02.2015 the pay of ~~Mr. X~~ in the promotional post of Section Officer is re-fixed at Rs.15590/- with GP Rs.4200/- in the scale of pay of Rs.9300-34800/- w.e.f.18.05.2012.

Further, on grant of 2nd RACP w.e.f. 01.01.2013 on completion of 20 yrs of service her pay is fixed at Rs.15590/- with GP Rs.4800/- in the scale of pay of Rs.9300-34800/- and she is allowed to draw her subsequent incremental pay as follows :

2 nd RACP		S.O.	01.01.2013	Pay- 15590 G. Pay-4800	Pay-9300-34800 G. Pay – 4800
		S.O.	01.05.2013	Pay- 16210 G. Pay-4800	Pay-9300-34800 G. Pay – 4800
		S.O.	01.05.2014	Pay- 16840 G. Pay-4800	Pay-9300-34800 G. Pay – 4800
The financial benefit on revised GP of Rs.4800/- w.e.f. 08.08.2013					
		S.O.	01.05.2015	Pay- 17490 G. Pay-4800	Pay-9300-34800 G. Pay – 4800

SL NO	Type of Financial Upgradation	Post	Effective Date	PAY Fixed	Scale of Pay
		S.O.	01.05.2016	Pay- 18160 G. Pay-4800	Pay-9300-34800 G. Pay - 4800
		S.O.	01.05.2017	Pay- 18850 G. Pay-4800	Pay-9300-34800 G. Pay - 4800
	Revision of pay as per ORSP Rule - 2017	Section Officer	01.01.2016	58600	Level-11 Cell-8
	Annual Increment	Section Officer	01.05.2016	60400	Level-11 Cell 9
	Annual Increment	Section Officer	01.05.2017	62200	Level-11 Cell-10
	Annual Increment	Section Officer	01.05.2018	64100	Level-11 Cell 11
	Annual Increment	Section Officer	01.05.2019	66000	Level 11 Cell 12
Pursuant to recommendation of the screening committee Mr. X , S.O. of the court is allowed to avail 3 rd financial upgradation w.e.f. 10.05.2019 as per the provision under MACP scheme following the provisions of Odisha Revised Scales of Pay 2017 as per O/o communicated under Memo No.11066(4) dt 06.04.2019					
	3 RD MACP	Section Officer	10.05.2019	69000	Level-12 Cell-8
	Annual Increment	Section Officer	01.05.2020	71100	Level-12 Cell 9
	Annual Increment	Section Officer	01.05.2021	73200	Level-12 Cell-10
	Annual Increment	Section Officer	01.05.2022	75400	Level-12 Cell-11
5.	Promotion	Superintendent	30.09.2022	No fixation of pay as she has already reached Level 12 of the Pay Matrix.	
	Annual Increment	Superintendent	01.05.2023	77700	Level 12 Cell-12
	Annual Increment	Superintendent	01.05.2024	80000	Level-12 Cell-13
	Annual Increment	Superintendent	01.05.2025	82400	Level-12 Cell 14

She is going to retire from Govt. Service w.e.f. 31.03.2026. A.N.

19.2.26
Asst. Registrar & Establishment Officer
High Court of Odisha, Cuttack