

**BUDGET /  
MOST IMMEDIATE**



**FINANCE [BG-I] DEPARTMENT  
SECRETARIAT,  
CHENNAI – 600 009.**

**Letter No. 1487/BG-I/ 2024-1, dated 08.08.2024**

From  
Thiru T. UDHAYACHANDRAN, I.A.S.,  
Principal Secretary to Government.

To  
The Additional Chief Secretaries / Principal Secretaries /  
Secretaries to Government, Departments of Secretariat, Chennai - 9.  
All Departments of Secretariat, Chennai – 9.  
All Heads of Department.  
The Principal Secretary, Tamil Nadu Legislative Assembly, Chennai - 9.  
The Secretary to Governor, Raj Bhavan, Chennai - 22.  
The Registrar, High Court, Chennai – 104.  
The Chairman, Tamil Nadu Public Service Commission, Chennai-3.  
The Commissioner of Treasuries and Accounts, Chennai-35.  
The Pay and Accounts Officer (North) / (South) / (East) / High Court,  
Chennai - 1 / 35 / 8 / 104.  
The Pay and Accounts Officer (Secretariat), Chennai - 9.  
The Pay and Accounts Officer, Tamil Nadu House, New Delhi.  
The Pay and Accounts Officer, Madurai.  
All Treasury Officers / All Sub-Treasury Officers.  
The Commissioners of all Municipal Corporation.

Through the  
Commissioner  
of Treasuries  
and Accounts,  
Chennai-35.

Sir/ Madam,

Sub: **BUDGET 2025-2026** – Preparation and Submission of Number  
Statement in the IFHRMS - Instructions issued - Regarding.

Ref: 1. Government Letter No.20300/Finance (Pay cell)  
Department/ 2021-1, dated 09.07.2021.  
2. Government Letter No.15190/Finance (SS) Department/  
2021-1, dated 14.03.2022.  
3. Government Letter No.25804/Finance (BG-I) Department/  
2023-1, dated 27.07.2023.

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As per paragraphs 38 and 39 of the Tamil Nadu Budget Manual, Volume-I,  
all Heads of Department and Estimating Officers shall furnish the Number Statement  
to the Finance Department for the preparation of Budget Estimates every year.

2) After the State vide implementation of the IFHRMS, Number Statement had  
been generated in the IFHRMS from RE 2021-2022 and BE 2022-2023 onwards,  
based on the posts created by the respective Drawing and Disbursing Officers  
(DDOs) and approved by the connected Treasuries / PAOs.

3) In addition, the Pay Cell module had also been introduced in the IFHRMS  
during 2021-22 and all the new post sanctions, redeployment / up-grade /  
down-grade of existing posts and creation of posts in lieu of existing posts are

P.T.O.

handled through the Post Sanction Ledger (PSL) number with effect from 02.09.2021 as per the procedure envisaged in the Government letter first cited. Therefore all the existing posts and new posts creation get reflected in Annexure-I of the Number Statement. The same procedure will be continued for the current financial year 2024-25 also and the Number Statement for RE 2024-25 and BE 2025-26 shall be generated from the IFHRMS, based on employees in position as on 31.07.2024. The updated Number Statement figures will be made available in IFHRMS to the Drawing and Disbursing Officers (DDOs), Heads of Departments (HODs) and the PCB Units in Finance Department simultaneously from **20.08.2024**, in the following formats with three separate reports for the categories of,

- i) Active assignment;
- ii) Transit / relieved; and
- iii) Training;

Annexure I	Number Statement
Annexure II (a)	Standard Scales of Pay
Annexure II (b)	Special Time Scales of Pay
Annexure II (d)	U.G.C. Scales of Pay
Annexure II (e)	AICTE Scales of Pay (Technical Universities, Government and Government Aided Engineering Colleges)
Annexure II (f)	AICTE Scales of Pay (Government and Government Aided Polytechnic Colleges)
Annexure III (a)	Statement of House Rent Allowance
Annexure III (b)	Statement of House Rent Allowance – Rent Free Quarters
Annexure III (c)	Statement of City Compensatory Allowance
Annexure III (d)	Statement of Other Allowance
Annexure III (e)	Medical Allowance
Annexure III (f)	Bonus out of Other Allowances

4) The Number Statement verification activity for RE 2024-25 and BE 2025-26 shall be carried out in two segments, i.e., (i) verification and tallying of total sanctioned posts in Annexure-I and (ii) verification and fixing expenditure requirements for the pay and allowances in Annexure II & III. The sub-head-wise amounts in the Annexure II & III (except DA) will be calculated by the system as per the methodology explained in the Appendix- I to this letter, based on the employees in position as on 31.07.2024 under each DDO.

5) The respective DDO shall download the Annexure-I, II & III of the Number Statement from their login IDs and verify the details. To facilitate easy comparison and compilation of the data, the following five excel working sheets are also enabled to the DDOs/HODs/PCB Units in Finance Department.

1	Employee-wise details in the Number Statement – Available for DDOs	Appendix-1A
2	Abstract - DDO-wise Report for HoDs	Appendix-1B
3	Abstract – Head of Account-wise Report for HoDs	Appendix-1C
4	Abstract – Post-wise Report for HoDs	Appendix-1D
5	Detailed Report for HoDs	Appendix-1E

6) The DDOs shall manually correct/ revise the system generated Annexure I, II & III in the PDF format, if required and send it to their higher authorities along with proper working sheets / attachments. The DDOs shall also send a clean copy of the Annexure I, II & III using Excel file provided in the IFHRMS, both duly signed. The HODs shall follow the same procedure for their office and then consolidate the overall figures for the department as a whole.

7) The HODs shall send the system generated PDF format of the consolidated Number Statement with manual corrections wherever required along with the updated clean copy of the Number Statement in the Excel file format to the Finance Department on or before **05.09.2024**. The PCB Units in Finance Department can generate the HOD-wise Number Statement in the PDF format and verify the details furnished by the Heads of Departments.

8) For the posts still covered under the ATBPS mode of payment, Annexure I to III shall be manually prepared by the concerned departments and sent to the Finance Department along with the system generated Number Statement.

9) The details of Statement of Pay on the Consolidated Pay/ Fixed Pay cannot be fetched from the IFHRMS and is to be furnished in the conventional method. Hence, the Heads of Departments are requested to furnish the above details, in the format (Annexure – II (c)) attached to this letter.

10) The HODs will be fully responsible for the correctness of both total sanctioned posts for the Department on the cut-off date in the Number Statement and proposing the estimates for the salary related object heads in the Forms I, II, and III of the RE/ BE proposals.

11) The procedure adopted in preparation of the Number Statement in the IFHRMS as well as the steps to be followed by the DDOs/HODs for finalizing the fund requirements in RE 2024-25 / BE 2025-26 have been explained in the Appendix-I along with 6 Formats as in the Appendix – 1A to 1F to this letter. The Pay Matrix tables are also enclosed as usual for ready reference.

Yours faithfully,

*Oshely*  
08/08/2024

for Principal Secretary to Government.

Copy to:

The Finance (B.C/B.Coord/CMPC/OP-III/ SS) Department, Chennai-09.

All Officers / Programme-cum-Budget units in Finance Department, Chennai-09.

Stock File / Spare Copy.

**ANNEXURE- II**  
**(c) STATEMENT OF PAY**  
**(for filled up posts only)**  
**CONSOLIDATED PAY / FIXED PAY**

**AD CODE / NAME**

**HOD CODE / NAME**

**SUB-HEAD OF ACCOUNT**

SI.No.	Category	Consolidated / Fixed Pay per month	Number of Persons	Total Provision for a year [(3) x (4) x 12]
(1)	(2)	(3)	(4)	(5)
Total				

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*O'Healy*  
08/08/2024

**SECTION OFFICER**

**APPENDIX-I****Methodology adopted in the IFHRMS for calculation in Annexure II & III of the Number Statement**

1. Number Statement will be generated for the employees under the regular and the special time scales of pay only.
2. Provision required for pay for two years (i.e. RE of current financial year 2024-25 and BE of next financial year 2025-26) will be calculated for the employees as on 31.07.2024.
3. The employees on the cut-off date shall include persons on active assignment, training and transit/ relieved from the current post and yet to join in the new post.
4. The inclusion of persons on training and transit / relieved is considered from RE 2024-25 onwards and will be shown in the Drawing Disbursing Office which has last drawn the pay for those employees. These two categories will be given as separate reports.
5. The two years period for calculation of pay and allowances will be from March 2024 to February 2026, since the emoluments for March is paid in the succeeding month of April only.
6. Calculation of pay will take into consideration of the next date(s) of increment(s) from August 2024 to March 2026 during the two year period. For the previous period from March 2024 to July 2024, the actual pay as updated in the system will be considered.
7. In case, the increment or the fixation due in the previous period is not sanctioned or updated, the system will not make back dated calculations and will assume the pay as on the cut-off date as the pay due and accordingly work out the future earnings.
8. HRA and CCA slabs will be revised in tune with the basic revision in the pay after the increment(s).
9. The other allowances attached to the post will also be calculated by the system on the basis of the pay of the employees concerned.
10. Pay hike towards Selection Grade and Special Grade during the course of the period from August 2024 to March 2026 will not be reckoned by the system.
11. Subsistence allowance of persons under suspension will not be part of the Number Statement.
12. The pay for supernumerary post and re-employment posts will not be included in the Number Statement.

13. Further, leave salaries claimed as arrears will also be not part of the Number Statement in addition to the arrear of pay not covered in the Number Statement.
14. In the case of retirement of an employee in the middle of the financial year, pay will be calculated till the end of the year.
15. The system will not generate the Number Statement for the persons engaged on contract basis and paid under the Detailed Heads 333 PPSS or 302 Wages.
16. Hence, the fund requirement for the persons on Pay-Consolidated/ Fixed Pay from the detailed heads '302 - Wages' and '333 - Payments for Professional and Special Services' shall be furnished by the DDOs to the respective higher authorities for consolidation and the HoDs shall send a single statement in the format prescribed in Annexure II (c).

**Further Action to be taken at each DDO level in verifying the Number Statement and working out the requirement of provision in the RE 2024-25/ BE 2025-26 for the salary related heads of account**

17. The Number Statement formats [except Annexure II (c)] will be made available to the respective DDOs from 20.08.2024.
18. In addition, the head of account-wise break-up details of the employees considered in the Number Statement will also be available to the respective DDOs in the format enclosed (**Appendix - 1A**) and the same shall be verified and necessary corrections carried out, if need be.
19. Variations, if any, found in the Number Statement regarding the employee details shall be brought to the notice of the connected Treasury/ PAO and suitable corrections shall be carried out to fetch the factual position.
20. The Number Statement generated from the system verified and updated manually shall be duly signed by the respective DDO and submitted to the higher authorities for consolidation and forwarding to the HoDs.
21. Corrections / updation to the post details (like post name / category / level of pay / omission / deletion of posts), if any required, shall be carried out manually in the PDF format of Annexure I, II & III and sent to the higher authorities duly signed, along with relevant proof.
22. In addition, corrections made to the posts details in the PDF format shall be carried out in the excel file of the NS facilitated in the system and a clean copy shall also be sent to the higher authorities.
23. **The system calculated provision for pay and allowances shown in the Number Statement will be the basis for budget allocation for the salary expenditure heads and any additional or reduction in expenditure to the system generated numbers shall be duly justified.**

24. The Number Statement generated numbers will be auto-populated in the IFHRMS under the 'Due' columns of RE and BE, from the level of DDOs and upto the HoDs.
25. **Requirement of additional provision** (in cases of Selection Grade/ Special Grade / Arrears of Pay and Allowances / Subsistence Allowance/ Leave salary, etc.) **or reductions** (due to absconding / suspension/ disbandment / redeployment/ etc. after the cut-off date) to the IFHRMS generated figures shall be worked out in the separate model format (**Appendix - 1F**) by the concerned offices and furnished along with employees break-up details.
26. Thus, the finalized budgetary requirements, taking into consideration of the Number Statement calculation and the additional provision requirements, shall be filled by the DDOs in the RE 2024-25/ BE 2025-26 proposal columns, while sending the online budget proposals for RE 2024-25 and BE 2025-26 to the concerned authorities. The working sheets seeking additional provision can be uploaded with the budget proposals.

**Action to be taken at the HoD level in verifying the  
Number Statement and working out the requirement of provision in  
RE 2024-25/ BE 2025-26 for the salary related heads of account**

27. The HoDs will be facilitated with the Number Statement for the department as a whole simultaneously from 20.08.2024 for scrutiny. In addition, the excel dump of the data will also be provided to the HoDs in the four formats (**Appendix 1B to 1E**) attached herewith to verify the DDO-wise/ Post-wise data.
28. Corrections / updation to the post details (like post name / category / level of pay / omission / deletion of posts), if need be, shall be carried out manually in the print out of PDF format of Annexure I, II & III.
29. In addition, the corrections made to the post details in the PDF format shall be carried out in the excel file and a clean copy shall also be prepared by the HoDs.
30. The HoDs shall send the finalized Number Statement in PDF format as well as in the excel file format to the concerned PCB unit in Finance Department latest by **05.09.2024**.
31. Simultaneously, the HODs shall concentrate on the additional / reduction of provision requirements proposed by the DDOs in Appendix – 1F and accordingly workout the overall requirements.
32. Further, the HODs shall also take into account the impact of filling up of vacant posts / creation of new posts, if any, and merger / disbanding of any existing offices under their control during the period upto March 2026.

33. Thus, the RE 2024-25/ BE 2025-26 proposals for the salary related heads of accounts shall be the responsibility of the HoDs and the same shall be supported by the Number Statement and working sheets for additional provision requirements.
34. The HoDs shall specifically communicate the relevant portion of this guideline to their subordinate level officers and direct them to fully go through process and accordingly propose the correct Number Statement and prepare the RE/ BE proposals.
- 35. The system calculated provision for pay and allowances shown in the Number Statement will form the basis for budget allocation for the salary expenditure heads during RE/ BE DCB meetings and any additional or reduction in expenditure to the system generated numbers would be considered upon furnishing of relevant information duly justifying such requirement.**

**T. UDHAYACHANDRAN  
PRINCIPAL SECRETARY TO GOVERNMENT**

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*Oshely*  
*08/08/2024*  
**SECTION OFFICER**



**APPENDIX-1A**  
**Employees Details for the Number Statement**  
**(Available for DDOs)**

HoD Name

(Rs. in thousands)

S. No.	Head of Account (11 Digit Code)	HoD Code	DDO Code	Employee Details				Pre-Revised Pay Structure		Revised Pay Structure			I/C. Qtr.	Pay as on 31.07.2024 (Standard Value)	Special Pay / Personal Pay	HRA	CCA
				Code	Name	Designation	Group	Pay Band	Grade Pay	Level in Pay Matrix	Minimum	Maximum					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
													1st Jan/ 1st Apr/ 1st July/ 1st Oct				
													1st Jan/ 1st Apr/ 1st July/ 1st Oct				
													1st Jan/ 1st Apr/ 1st July/ 1st Oct				
													1st Jan/ 1st Apr/ 1st July/ 1st Oct				

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*Oshaly*  
08/08/2024  
SECTION OFFICER

**APPENDIX-1B**

**ABSTRACT - DDO-wise Report**

(Available for HoDs and PCB Units in Finance Department)

HoD Code:

HoD Name:

S.No.	DDO Code	DDO Name	No.of Sanctioned Post			No.of Filled up Post			No.of Vacant Post		
			Permanent	Temporary	Total	Permanent	Temporary	Total	Permanent	Temporary	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

**APPENDIX-1C**

**ABSTRACT - HEAD OF ACCOUNT- wise Report**

(Available for HoDs and PCB Units in Finance Department)

HoD Code:

HoD Name:

S.No.	Head of Account (11 digit code)	No.of Sanctioned Post			No.of Filled up Post			No.of Vacant Post		
		Permanent	Temporary	Total	Permanent	Temporary	Total	Permanent	Temporary	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

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*Oshely*  
08/08/2024

**SECTION OFFICER**

**APPENDIX-1D**  
**ABSTRACT - Post-wise Report**  
 (Available for HoDs and PCB Units in Finance Department)

HoD Code:

HoD Name:

S.No.	Name of the Post	No.of Sanctioned Post			No.of Filled up Post			No.of Vacant Post		
		Permanent	Temporary	Total	Permanent	Temporary	Total	Permanent	Temporary	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

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*Oshely*  
08/08/2024  
SECTION OFFICER

**APPENDIX-1E**  
**DETAILED REPORT**  
 (Available for HoDs only)

HoD Code:

HoD Name:

S.No.	HoD Code	HoD Name	DDO Code	DDO Name	Head of Account	Name of Post	Pay Details			No.of Sanctioned Post			No.of Filled up Post			No.of Vacant Post		
							Group	Level of Pay	Scale of Pay	Permanent	Temporary	Total	Permanent	Temporary	Total	Permanent	Temporary	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)

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*Oshelly*  
 02/02/2024  
**SECTION OFFICER**



S. No.	HoD Code	Head of Account (11 Digit Code)	DDO Code	Name of Post	Pre-Revised Pay Structure		Revised Pay Structure			Basic Pay as on 31.07.2024	Special Pay / Personal Pay	No. of persons	Requirements in RE 2024-25			Requirement in BE 2025-26		
					Pay Band	Grade Pay	Level in Pay Matrix	Minimum	Maximum				Pay	HRA	CCA	Pay	HRA	CCA
f)	Re-employment of pay																	
1										xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
2										xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
II)	Reduction																	
a)	Suspension after the cut-off date																	
										xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
b)	Absconding																	
										xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
c)	Post disbanded																	
										xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
d)	Post redeployed																	
										xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
Total										xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx

\*\*\* Specify other item separately and do the workings

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*S. Chelvi*  
02/06/2024  
SECTION OFFICER

**Annexure-II(a)**  
**PAY MATRIX**  
**(FOR REGULAR GOVERNMENT EMPLOYEES)**

Pay Band	PB-1A Rs.4800-10000		PB-1 Rs.5200-20200							
Grade Pay	1300	1400	1650	1800	1900	2000	2200	2400	2600	2800
Level	1	2	3	4	5	6	7	8	9	10
1	15700	15900	16600	18000	18200	18500	19000	19500	20000	20600
2	16200	16400	17100	18500	18700	19100	19600	20100	20600	21200
3	16700	16900	17600	19100	19300	19700	20200	20700	21200	21800
4	17200	17400	18100	19700	19900	20300	20800	21300	21800	22500
5	17700	17900	18600	20300	20500	20900	21400	21900	22500	23200
6	18200	18400	19200	20900	21100	21500	22000	22600	23200	23900
7	18700	19000	19800	21500	21700	22100	22700	23300	23900	24600
8	19300	19600	20400	22100	22400	22800	23400	24000	24600	25300
9	19900	20200	21000	22800	23100	23500	24100	24700	25300	26100
10	20500	20800	21600	23500	23800	24200	24800	25400	26100	26900
11	21100	21400	22200	24200	24500	24900	25500	26200	26900	27700
12	21700	22000	22900	24900	25200	25600	26300	27000	27700	28500
13	22400	22700	23600	25600	26000	26400	27100	27800	28500	29400
14	23100	23400	24300	26400	26800	27200	27900	28600	29400	30300
15	23800	24100	25000	27200	27600	28000	28700	29500	30300	31200
16	24500	24800	25800	28000	28400	28800	29600	30400	31200	32100
17	25200	25500	26600	28800	29300	29700	30500	31300	32100	33100
18	26000	26300	27400	29700	30200	30600	31400	32200	33100	34100
19	26800	27100	28200	30600	31100	31500	32300	33200	34100	35100
20	27600	27900	29000	31500	32000	32400	33300	34200	35100	36200
21	28400	28700	29900	32400	33000	33400	34300	35200	36200	37300
22	29300	29600	30800	33400	34000	34400	35300	36300	37300	38400
23	30200	30500	31700	34400	35000	35400	36400	37400	38400	39600
24	31100	31400	32700	35400	36100	36500	37500	38500	39600	40800
25	32000	32300	33700	36500	37200	37600	38600	39700	40800	42000
26	33000	33300	34700	37600	38300	38700	39800	40900	42000	43300
27	34000	34300	35700	38700	39400	39900	41000	42100	43300	44600
28	35000	35300	36800	39900	40600	41100	42200	43400	44600	45900
29	36100	36400	37900	41100	41800	42300	43500	44700	45900	47300
30	37200	37500	39000	42300	43100	43600	44800	46000	47300	48700
31	38300	38600	40200	43600	44400	44900	46100	47400	48700	50200
32	39400	39800	41400	44900	45700	46200	47500	48800	50200	51700
33	40600	41000	42600	46200	47100	47600	48900	50300	51700	53300
34	41800	42200	43900	47600	48500	49000	50400	51800	53300	54900
35	43100	43500	45200	49000	50000	50500	51900	53400	54900	56500
36	44400	44800	46600	50500	51500	52000	53500	55000	56500	58200
37	45700	46100	48000	52000	53000	53600	55100	56700	58200	59900
38	47100	47500	49400	53600	54600	55200	56800	58400	59900	61700
39	48500	48900	50900	55200	56200	56900	58500	60200	61700	63600
40	50000	50400	52400	56900	57900	58600	60300	62000	63600	65500
41	51500	51900	54000	59600	59600	60400	62100	63900	65500	67500
42	53100	53500	55600	60400	61400	62200	64000	65800	67500	69500
43	54700	55100	57300	62200	63200	64100	65900	67800	69500	71600
44	56400	56800	59000	64100	65100	66000	67900	69800	71600	73700
45	58100	58500	60800	66000	67100	68000	69900	71900	73700	75900

**PAY MATRIX  
(FOR REGULAR GOVERNMENT EMPLOYEES)**

Pay Band	PB-2 Rs.9300-34800									
Grade Pay	4200	4300	4400	4450	4500	4600	4700	4800	4900	5100
Level	11	12	13	14	15	16	17	18	19	20
1	35400	35600	35900	36000	36200	36400	36700	36900	37200	37700
2	36500	36700	37000	37100	37300	37500	37800	38000	38300	38800
3	37600	37800	38100	38200	38400	38600	38900	39100	39400	40000
4	38700	38900	39200	39300	39600	39800	40100	40300	40600	41200
5	39900	40100	40400	40500	40800	41000	41300	41500	41800	42400
6	41100	41300	41600	41700	42000	42200	42500	42700	43100	43700
7	42300	42500	42800	43000	43300	43500	43800	44000	44400	45000
8	43600	43800	44100	44300	44600	44800	45100	45300	45700	46400
9	44900	45100	45400	45600	45900	46100	46500	46700	47100	47800
10	46200	46500	46800	47000	47300	47500	47900	48100	48500	49200
11	47600	47900	48200	48400	48700	48900	49300	49500	50000	50700
12	49000	49300	49600	49900	50200	50400	50800	51000	51500	52200
13	50500	50800	51100	51400	51700	51900	52300	52500	53000	53800
14	52000	52300	52600	52900	53300	53500	53900	54100	54600	55400
15	53600	53900	54200	54500	54900	55100	55500	55700	56200	57100
16	55200	55500	55800	56100	56500	56800	57200	57400	57900	58800
17	56900	57200	57500	57800	58200	58500	58900	59100	59600	60600
18	58600	58900	59200	59500	59900	60300	60700	60900	61400	62400
19	60400	60700	61000	61300	61700	62100	62500	62700	63200	64300
20	62200	62500	62800	63100	63600	64000	64400	64600	65100	66200
21	64100	64400	64700	65000	65500	65900	66300	66500	67100	68200
22	66000	66300	66600	67000	67500	67900	68300	68500	69100	70200
23	68000	68300	68600	69000	69500	69900	70300	70600	71200	72300
24	70000	70300	70700	71100	71600	72000	72400	72700	73300	74500
25	72100	72400	72800	73200	73700	74200	74600	74900	75500	76700
26	74300	74600	75000	75400	75900	76400	76800	77100	77800	79000
27	76500	76800	77300	77700	78200	78700	79100	79400	80100	81400
28	78800	79100	79600	80000	80500	81100	81500	81800	82500	83800
29	81200	81500	82000	82400	82900	83500	83900	84300	85000	86300
30	83600	83900	84500	84900	85400	86000	86400	86800	87600	88900
31	86100	86400	87000	87400	88000	88600	89000	89400	90200	91600
32	88700	89000	89600	90000	90600	91300	91700	92100	92900	94300
33	91400	91700	92300	92700	93300	94000	94500	94900	95700	97100
34	94100	94500	95100	95500	96100	96800	97300	97700	98600	100000
35	96900	97300	98000	98400	99000	99700	100200	100600	101600	103000
36	99800	100200	100900	101400	102000	102700	103200	103600	104600	106100
37	102800	103200	103900	104400	105100	105800	106300	106700	107700	109300
38	105900	106300	107000	107500	108300	109000	109500	109900	110900	112600
39	109100	109500	110200	110700	111500	112300	112800	113200	114200	116000
40	112400	112800	113500	114000	114800	115700	116200	116600	117600	119500
41	115800	115200	116900	117400	118200	119200	119700	120100	121100	123100
42	119300	119700	120400	120900	121700	122800	123300	123700	124700	126800
43	122900	123300	124000	124500	125400	126500	127000	127400	128400	130600
44	126600	127000	127700	128200	129200	130300	130800	131200	132300	134500
45	130400	130800	131500	132000	133100	134200	134700	135100	136300	138500



**PAY MATRIX  
(FOR REGULAR GOVERNMENT EMPLOYEES)**

Pay Band	PB-3 Rs.15600-39100							PB-4 Rs.37400-67000				
	5200	5400	5700	6000	6600	7600	7700	8700	8800	8900	9500	10000
Grade Pay	21	22	23	24	25	26	27	28	29	30	31	32
Level												
1	55500	56100	56900	57700	59300	61900	62200	123100	123400	123600	125200	128900
2	57200	57800	58600	59400	61100	63800	64100	126800	127100	127300	129000	132800
3	58900	59500	60400	61200	62900	65700	66000	130600	130900	131100	132900	136800
4	60700	61300	62200	63000	64800	67700	68000	134500	134800	135000	136900	140900
5	62500	63100	64100	64900	66700	69700	70000	138500	138800	139100	141000	145100
6	64400	65000	66000	66800	68700	71800	72100	142700	143000	143300	145200	149500
7	66300	67000	68000	68800	70800	74000	74300	147000	147300	147600	149600	154000
8	68300	69000	70000	70900	72900	76200	76500	151400	151700	152000	154100	158600
9	70300	71100	72100	73000	75100	78500	78800	155900	156300	156600	158700	163400
10	72400	73200	74300	75200	77400	80900	81200	160600	161000	161300	163500	168300
11	74600	75400	76500	77500	79700	83300	83600	165400	165800	166100	168400	173300
12	76800	77700	78800	79800	82100	85800	86100	170400	170800	171100	173500	178500
13	79100	80000	81200	82200	84600	88400	88700	175500	175900	176200	178700	183900
14	81500	82400	83600	84700	87100	91100	91400	180800	181200	181500	184100	189400
15	83900	84900	86100	87200	89700	93800	94100	186200	186600	186900	189600	195100
16	86400	87400	88700	89800	92400	96600	96900	191800	192200	192500	195300	201000
17	89000	90000	91400	92500	95200	99500	99800	197600	198000	198300	201200	207000
18	91700	92700	94100	95300	98100	102500	102800	203500	203900	204200	207200	213200
19	94500	95500	96900	98200	101000	105600	105900	209600	210000	210300	213400	219600
20	97300	98400	99800	101100	104000	108800	109100	215900	216300	216600	219800	225000
21	100200	101400	102800	104100	107100	112100	112400	222400	222800	223100	226400	231800
22	103200	104400	105900	107200	110300	115500	115800	229100	229500	229800	233200	238800
23	106300	107500	109100	110400	113600	119000	119300	236000	236400	236700	240200	246000
24	109500	110700	112400	113700	117000	122600	122900	243100	243500	243800	247400	253400
25	112800	114000	115800	117100	120500	126300	126600	250400	250800	251100	254800	261000
26	116200	117400	119300	120600	124100	130100	130400					
27	119700	120900	122900	124200	127800	134000	134300					
28	123300	124500	126600	127900	131600	138000	138300					
29	127000	128200	130400	131700	135500	142100	142400					
30	130800	132000	134300	135700	139600	146400	146700					
31	134700	136000	138300	139800	143800	150800	151100					
32	138700	140100	142400	144000	148100	155300	155600					
33	142900	144300	146700	148300	152500	160000	160300					
34	147200	148600	151100	152700	157100	164800	165100					
35	151600	153100	155600	157300	161800	169700	170100					
36	156100	157700	160300	162000	166700	174800	175200					
37	160800	162400	165100	166900	171700	180000	180500					
38	165600	167300	170100	171900	176900	185400	185900					
39	170600	172300	175200	177100	182200	191000	191500					
40	175700	177500	180500	182400	187700	196700	197200					
41	181000	182800	185900	187900	193300	202600	203100					
42	186400	188300	191500	193500	199100	208700	209200					
43	192000	193900	197200	199300	205100	215000	215500					
44	197800	199700	203100	205300	211300	221500	222000					
45	203700	205700	209200	211500	217600	228100	228700					

**Annexure-II(b)**  
**PAY MATRIX**  
**(FOR SPECIAL TIME SCALE EMPLOYEES)**

<b>Pay Band</b>	<b>950-2000</b>	<b>1300-3000</b>	<b>1800-3300</b>	<b>2500-5000</b>	<b>3500-6000</b>	<b>3500-6000</b>
<b>Grade Pay</b>	<b>200</b>	<b>300</b>	<b>400</b>	<b>500</b>	<b>600</b>	<b>800</b>
<b>Level</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
1	3000	4100	5700	7700	10500	11100
2	3100	4200	5900	7900	10800	11400
3	3200	4300	6100	8100	11100	11700
4	3300	4400	6300	8300	11400	12100
5	3400	4500	6500	8500	11700	12500
6	3500	4600	6700	8800	12100	12900
7	3600	4700	6900	9100	12500	13300
8	3700	4800	7100	9400	12900	13700
9	3800	4900	7300	9700	13300	14100
10	3900	5000	7500	10000	13700	14500
11	4000	5200	7700	10300	14100	14900
12	4100	5400	7900	10600	14500	15300
13	4200	5600	8100	10900	14900	15800
14	4300	5800	8300	11200	15300	16300
15	4400	6000	8500	11500	15800	16800
16	4500	6200	8800	11800	16300	17300
17	4600	6400	9100	12200	16800	17800
18	4700	6600	9400	12600	17300	18300
19	4800	6800	9700	13000	17800	18800
20	4900	7000	10000	13400	18300	19400
21	5000	7200	10300	13800	18800	20000
22	5200	7400	10600	14200	19400	20600
23	5400	7600	10900	14600	20000	21200
24	5600	7800	11200	15000	20600	21800
25	5800	8000	11500	15500	21200	22500
26	6000	8200	11800	16000	21800	23200
27	6200	8400	12200	16500	22500	23900
28	6400	8700	12600	17000	23200	24600
29	6600	9000	13000	17500	23900	25300
30	6800	9300	13400	18000	24600	26100
31	7000	9600	13800	18500	25300	26900
32	7200	9900	14200	19100	26100	27700
33	7400	10200	14600	19700	26900	28500
34	7600	10500	15000	20300	27700	29400
35	7800	10800	15500	20900	28500	30300
36	8000	11100	16000	21500	29400	31200
37	8200	11400	16500	22100	30300	32100
38	8400	11700	17000	22800	31200	33100
39	8700	12100	17500	23500	32100	34100
40	9000	12500	18000	24200	33100	35100



**PAY MATRIX**  
**(FOR TEACHERS AND EQUIVALENT CADRES IN UNIVERSITIES, GOVERNMENT /**  
**GOVERNMENT AIDED COLLEGES GOVERNED BY UGC)**

Pay Band	15600-39100			37400-67000		67000-79000
	6000	7000	8000	9000	10000	0
Grade Pay	6000	7000	8000	9000	10000	0
Index of Rationlisation	2.67	2.67	2.67	2.67	2.72	2.72
Entry Pay	21600	25790	29900	49200	53000	67000
Academic Level	10	11	12	13A	14	15
1	57700	68900	79800	131400	144200	182200
2	59400	71000	82200	135300	148500	187700
3	61200	73100	84700	139400	153000	193300
4	63000	75300	87200	143600	157600	199100
5	64900	77600	89800	147900	162300	205100
6	66800	79900	92500	152300	167200	211300
7	68800	82300	95300	156900	172200	217600
8	70900	84800	98200	161600	177400	224100
9	73000	87300	101100	166400	182700	
10	75200	89900	104100	171400	188200	
11	77500	92600	107200	176500	193800	
12	79800	95400	110400	181800	199600	
13	82200	98300	113700	187300	205600	
14	84700	101200	117100	192900	211800	
15	87200	104200	120600	198700	218200	
16	89800	107300	124200	204700		
17	92500	110500	127900	210800		
18	95300	113800	131700	217100		
19	98200	117200	135700			
20	101100	120700	139800			
21	104100	124300	144000			
22	107200	128000	148300			
23	110400	131800	152700			
24	113700	135800	157300			
25	117100	139900	162000			
26	120600	144100	166900			
27	124200	148400	171900			
28	127900	152900	177100			
29	131700	157500	182400			
30	135700	162200	187900			
31	139800	167100	193500			
32	144000	172100	199300			
33	148300	177300	205300			
34	152700	182600	211500			
35	157300	188100				
36	162000	193700				
37	166900	199500				
38	171900	205500				
39	177100					
40	182400					

**PAY MATRIX**

**Pay Matrix Table for Degree Level Technical Institutions**

Pay Band VI CPC		15600-39100			37400-67000		67000-79000
Grade Pay - VI CPC		6000	7000	8000	9000	10000	0
Entry Pay		21600	25790	29900	49200	53000	67000
Cell No.	Level	10	11	12	13A1	14	15
1		57700	68900	79800	131400	144200	182200
2		59400	71000	82200	135300	148500	187700
3		61200	73100	84700	139400	153000	193300
4		63000	75300	87200	143600	157600	199100
5		64900	77600	89800	147900	162300	205100
6		66800	79900	92500	152300	167200	211300
7		68800	82300	95300	156900	172200	217600
8		70900	84800	98200	161600	177400	224100
9		73000	87300	101100	166400	182700	
10		75200	89900	104100	171400	188200	
11		77500	92600	107200	176500	193800	
12		79800	95400	110400	181800	199600	
13		82200	98300	113700	187300	205600	
14		84700	101200	117100	192900	211800	
15		87200	104200	120600	198700	218200	
16		89800	107300	124200	204700		
17		92500	110500	127900	210800		
18		95300	113800	131700	217100		
19		98200	117200	135700			
20		101100	120700	139800			
21		104100	124300	144000			
22		107200	128000	148300			
23		110400	131800	152700			
24		113700	135800	157300			
25		117100	139900	162000			
26		120600	144100	166900			
27		124200	148400	171900			
28		127900	152900	177100			
29		131700	157500	182400			
30		135700	162200	187900			
31		139800	167100	193500			
32		144000	172100	199300			
33		148300	177300	205300			
34		152700	182600	211500			
35		157300	188100				
36		162000	193700				
37		166900	199500				
38		171900	205500				
39		177100					
40		182400					

**PAY MATRIX**

**Pay Matrix Table for Diploma Level Technical Institutions**

Pay Band VI CPC		15600-39100				37400-67000
Cadre Title VII CPC		Lecturer	Lecturer	Lecturer (Senior scale)	Lecturer (Selection Grade-I)	Lecturer (Selection Grade- II)/HoD/Principal
		5400	6000	7000	8000	9000
Academic Grade Pay - VI CPC		5400	6000	7000	8000	9000
Entry Pay		21000	21600	25790	29900	49200
Cell No.	Level	9A	10	11	12	13A1
1		56100	57700	68900	79800	131400
2		57800	59400	71000	82200	135300
3		59500	61200	73100	84700	139400
4		61300	63000	75300	87200	143600
5		63100	64900	77600	89800	147900
6		65000	66800	79900	92500	152300
7		67000	68800	82300	95300	156900
8		69000	70900	84800	98200	161600
9		71100	73000	87300	101100	166400
10		73200	75200	89900	104100	171400
11		75400	77500	92600	107200	176500
12		77700	79800	95400	110400	181800
13		80000	82200	98300	113700	187300
14		82400	84700	101200	117100	192900
15		84900	87200	104200	120600	198700
16		87400	89800	107300	124200	204700
17		90000	92500	110500	127900	210800
18		92700	95300	113800	131700	217100
19		95500	98200	117200	135700	
20		98400	101100	120700	139800	
21		101400	104100	124300	144000	
22		104400	107200	128000	148300	
23		107500	110400	131800	152700	
24		110700	113700	135800	157300	
25		114000	117100	139900	165000	
26		117400	120600	144100	166900	
27		120900	124200	148400	171900	
28		124500	127900	152900	177100	
29		128200	131700	157500	182400	
30		132000	135700	162200	187900	
31		136000	139800	167100	193500	
32		140100	144000	172100	199300	
33		144300	148300	177300	205300	
34		148600	152700	182600	211500	
35		153100	157300	188100		
36		157700	162000	193700		
37		162400	166900	199500		
38		167300	171900	205500		
39		172300	177100			
40		177500	182400			

**PAY MATRIX**  
**Pay Matrix Table for Judicial Officers**

Sl. No.	Civil Judge (Junior Division) Entry Level	Civil Judge (Junior Division) I Stage ACP	Civil Judge (Junior Division) II Stage ACP /Civil Judge (Senior Division) Entry Level	Civil Judge (Senior Division) I Stage ACP	Civil Judge (Senior Division) II Stage ACP/ District Judge Entry Level	District Judge (Selection Grade)	District Judge (Super Time Scale)
Existing Pay Scale	27700-44700	33090-45850	39530-54010	43690-56470	51550-63070	57700-70290	70290-76450
Existing Entry Pay	27700	33090	39530	43690	51550	57700	70290
Level	J-1	J-2	J-3	J-4	J-5	J-6	J-7
Year 1	77840	92960	111000	122700	144840	163030	199100
Year 2	80180	95750	114330	126380	149190	167920	205070
Year 3	82590	98620	117760	130170	153670	172960	211220
Year 4	85070	101580	121290	134080	158280	178150	217560
Year 5	87620	104630	124930	138100	163030	183490	224100
Year 6	90250	107770	128680	142240	167920	188990	
Year 7	92960	111000	132540	146510	172960	194660	
Year 8	95750	114330	136520	150910	178150	200500	
Year 9	98620	117760	140620	155440	183490	206510	
Year 10	101580	121290	144840	160100	188990	212710	
Year 11	104630	124930	149190	164900	194660	219090	
Year 12	107770	128680	153670	169850			
Year 13	111000	132540	158280	174950			
Year 14	114330	136520	163030	180200			
Year 15	117760						
Year 16	121290						
Year 17	124930						
Year 18	128680						
Year 19	132540						
Year 20	136520						

//True Copy//

*O'Shealy*  
08/10/2024  
SECTION OFFICER