



ABSTRACT

Treasuries and Accounts Department – Integrated Financial and Human Resources Management System (IFHRMS) Project – Re-visiting Self-Drawing Officer concept – Amendment to the Treasury Rule 22 of Tamil Nadu Treasury Code, Volume-I – Orders – Issued.

FINANCE (T&A-III) DEPARTMENT

G.O.(Ms) No.17

Dated: 09.01.2024.

திருவள்ளூர் ஆண்டு- 2054.

சோபகிருது வருடம்,

மார்கழி- 24.

Read:

1. G.O.(Ms) No.315, Finance (T&A-III) Department, Dated 09.10.2019.
2. From the Commissioner of Treasuries and Accounts, Letter No. 8079/D1/2023, Dated: 25.09.2023, 27.09.2023 and 09.10.2023
3. From the Commissioner of Treasuries and Accounts, Letter No. 8079/D1/2023, Dated: 17.11.2023 and 20.11.2023
4. Government Letter No.5721942/T&A-III/2023, Dated: 14.12.2023.

ORDER:

In the Government Order first read above, orders have been issued to dispense with the Self Drawing Officer Concept with the introduction of IFHRMS and accepted the revised system of issue of authorization / Pay Slip etc., for high level officers and dispensing with certain procedures and the necessary amendments to the relevant codal provision will be issued by the Government separately.

2. The Commissioner of Treasuries & Accounts has proposed to issue amendment for making necessary provisions under Instructions of Treasury Rule 22 of Tamil Nadu Treasury Code Volume-I for incorporation of orders issued by the Government first read above and the Government accepts the amendments as proposed by the Commissioner of Treasuries and Accounts as detailed below:

NOTIFICATION

In exercise of the powers conferred by Article 283 (2) of the Constitution of India, the Governor of Tamil Nadu hereby makes the following amendments, with effect from 16.02.2020, to the Instructions of Treasury Rule 22 of Tamil Nadu Treasury Code Volume-I.

Rule No.	Existing Rule	Rule No.	Amendment to the instructions of Treasury Rule 22 of Tamil Nadu Treasury Code
Rule 22 INSTN 1 (a)	The Government servants drawing a scale of pay carrying a Grade pay of Rs7600/- and above have been declared as Self Drawing Officers. The pay and allowance of the self drawing officers are regulated by the Accountant-General Tamil Nadu and also by the Pay and Accounts Officers in Chennai, Madurai and New Delhi and Sub-Pay and Accounts Officer, Chennai.	Rule 22 INSTN 1. (a)(i)	The Pay and allowance of the all AIS Officers and HODs would be authorized by the Pay and Accounts Officer (Secretariat). All authorizations, fixations, leave eligibilities etc of all second / third level non-AIS Officers would be authorized / sanctioned by the Heads of Departments concerned as done in the case of other officers/Staff of that department. Whenever a non AIS HODs are transferred to a non HOD post, the statement of service, leave A/c etc., would be transferred from PAO (Secretariat) to the HOD and vice versa.
		Rule 22 INSTN 1.(a) (ii)	The PAO (Secretariat) will continue to issue authorizations/pay slip etc., in respect of Secretary of Legislative Assembly alone and for remaining officers of Legislative Assembly pay fixation, maintenance of leave account etc., would be done by the Assembly Secretariat.
		Rule 22 INSTN 1.(a) (iii)	The PAO (High Court) will continue to issue authorizations/ pay slip etc., in respect of High court Judges as this PAO has been formed specifically for the judicial department. Further the pay slip / Authorisation in respect of District level Judicial Officers shall be issued by the PAO (HC) as that of pay slip / Authorisation issued by PAO (Secretariat) to AIS Officers.

		Rule 22 INSTN 1.(a)(iv)	Pay fixation, maintenance leave account etc., in respect of Secretariat officers i.e. Deputy Secretary cadre and above (non AIS) would be done by the concerned Administrative Departments of Secretariat as in the case of other officials under their administrative control. For AIS officers, the PAO (Secretariat) will continue to issue the authorizations as mentioned inst 1 (a) (i) of TR 22.
		Rule 22 INSTN 1.(a)(v)	In respect of DROs, the Pay fixation, maintenance of leave account etc., would be done by the Commissioner of Revenue Administration as done in the case of Second level officers by HOD.
		Rule 22 INSTN 1.(a)(vi)	Pay fixation, maintenance of leave account etc., would be done by PAO Secretariat in respect all AIS officers appointed in various commissions viz., Election Commission, State Information Commission, Local Body ombudsmen, State Human Right Commission, etc.,. However, in respect of pay and allowance of other members / non AIS officers of the commission shall be regulated by the Head of Commission as per the relevant pay rules in force of the commission.
Rule 22 INSTN 1(b)	The Pay and Accounts Officers at Chennai and Madurai and the Sub-Pay and Accounts Officer Chennai exercise pre-audit	Rule 22 INSTN 1(b)	To be Retained

	functions of the Accountant-General, in regard to the payments in Chennai city, Madurai and New Delhi. The Sub-Pay and Accounts Officer, Chennai shall exercise the pre-audit functions in respect of functions specially earmarked to him.		
Rule 22 INSTN 1(c)	No self-drawing Officer employed in locations, outside the jurisdiction of the Pay and Accounts Officers, may draw a changed rate of pay, leave salary or fixed allowance, unless the bill in which he claims it is accompanied by a letter from the Accountant-General authorizing the changed rate.	Rule 22 INSTN 1(c)	All AIS Officers may draw a changed rate of pay and allowance, leave salary or fixed allowance, unless the bill in which he claims is accompanied by the Pay Slip/Authorisation issued by the PAO (Secretariat) authorizing the changed rate.
Rule 22 INSTN 1(d)	The Self Drawing Branch of Pay and Accounts Offices, shall conduct the pre-audit of pay and allowances admissible to the Self Drawing Officers employed within the limits of Chennai, Madurai and New Delhi. Based on the manuals issued by the Comptroller and Auditor General of India and supplemented by the	Rule 22 INSTN 1(d)	The Bill Audit Sections / Bill Passing Sections of PAOs/ Treasuries shall conduct the pre-audit of pay and allowances admissible to the AIS Officers and Non AIS HODs based on the authorizations issued by the PAO (Secretariat). Authorizations, fixations, leave eligibility reports, maintenance of History of Service (including leave account w.r.t all AIS officers and non AIS HODs will be done by the PAO (Secretariat). The calculation of interest of

	instructions of the Accountant General, the Pay and Accounts Officers shall issue Pay Slips, Leave Eligibility Certificate and maintain History of Services of the self drawing officers, similar to the functions of the Accountant General in this regard.		loans and advances drawn by the AIS officers will be done by the PAO (Secretariat) and sent to AG for confirmation. For Non AIS HODs, the interest calculation will be done by the Departments concerned and it will be confirmed by the PAO (Secretariat). Note: The History of service including long term Advances drawn/ recovery details in respect of AIS officers and Heads of Departments hitherto maintained by AG/other PAOs would be transferred to PAO (Secretariat) for further maintenance.
Rule 22 INSTN 1(e)	Whenever a reference is made to Accountant-General in these instructions, it shall also refer to the Pay and Accounts Officers / Sub-Pay Accounts Officers in respect of Government transactions relating to cities of Chennai, Madurai and New Delhi	Rule 22 INSTN 1(e)	To be Deleted
Rule 22 INSTN 1(e)	Note (1): The Station Director, All-India Radio. may make direct payment to Government servants of the fees sanctioned for broad casting from or assisting at the station of the All-India Radio.	Rule 22 INSTN 1(e)	Note (1): To be Deleted
Rule 22 INSTN	Every Treasury should keep a register in Form	Rule 22 INSTN	Every Treasury should maintain a register in Form DTA 181 showing

2(a)	<p>41-C showing the names of all self-drawing Government servants who draw their pay from it. As soon as each pay slip issued by the Accountant - General is received the amount stated in it should be entered against the name of the Government servant, concerned. Whenever, the pay bill of a Self-drawing Government servant is presented for payment, reference should be made to this register to see that the rate claimed does not exceed the sanctioned rate. All payments and recoveries made every month should invariably be recorded in this register and attested by the Treasury Officer. Whenever a last pay certificate is issued to a Self-drawing Government servant, the word "nil" together with the date from which payment at the treasury has ceased, should be written in the money column of the register against his name and the number and date of the last pay certificate should be quoted. Every entry made in this register</p>	2(a)	<p>the names of all AIS Officers/HODs who draw their pay from it. Fly leaf with the details of pay and allowances based on the authorization issued by the PAO (Secretariat) will be maintained by the bill passing sections of PAO / Treasury concerned. Whenever, the pay bill of an AIS/HOD is presented for payment, reference should be made to this register to see that the rate claimed does not exceed the sanctioned rate. All payments and recoveries made every month should invariably maintained by the DDOs for AIS officers and Non AIS HODs also, as done in the case of other Government Officials.</p>
------	--	------	---

	should be submitted immediately to the Treasury Officer for attestation by his dated initials.		
Rule 22 INSTN 2-A:(a)	While issuing the latest Pay Certificate in respect of Self Drawing Officer at the time of transfer etc., the date of retirement of the Self Drawing Officer and the fact of having made necessary entries in the Establishment Register along with the folio number shall invariably be indicated in the Last Pay Certificate and enclosed with the bills presented to the Pay and Accounts Offices / Treasuries / Sub-Treasuries by the departmental officers.	Rule 22 INSTN 2-A:(a)	In case of AIS Officers and HODs transferred to / from Foreign Service, the Last Payment Certificate (LPC) shall be sent by the DDO / Foreign Employer, as the cases may be, to PAO (Secretariat) also without fail.
Rule 22 INSTN 2-A:(b)	The Pay and Accounts Officers / Treasury Officers / Sub-Treasury Officers shall not honour the bills presented by the departmental officers without indication of the date of retirement of the self-drawing officer and the fact of having made necessary entries in the Establishment Register, in the last pay certificate.	Rule 22 INSTN 2- A:(b)	To be Deleted

Rule 22 INSTN 3	If a pay slip issued by the Accountant-General specifies the increments to be passed as from specified dates periodically, i.e., every year and no intimation is previously received to the contrary the increments should be passed accordingly as from the due dates specified, without any further authority from the Accountant-General. When a Government servant in respect of whom the Accountant-General has issued a pay slip of this kind is transferred, the Treasury Officer should insert in the last pay certificate all the details contained in the pay slip issued by the Accountant-General.	Rule 22 INSTN 3	If a pay slip issued by the PAO Secretariat in respect of AIS/HODs specifies the increments to be passed as from specified dates periodically, i.e., every year and no intimation is previously received to the contrary the increments should be passed accordingly as from the due dates specified, without any further authority from PAO Secretariat. When an AIS officer/HOD in respect of whom the PAO Secretariat has issued a pay slip of this kind is transferred, the DDO concerned should forward the increment authorisation to the new DDO with non payment certificate in original.
Rule 22 INSTN 4	As regards pensions, See Subsidiary rules 64-94 and Instructions 59-66 under Treasury Rule 16.	Rule 22 INSTN 4	To be Retained
Rule 22 INSTN 5	In the case of payment of stipends etc to the Probationary Assistant Conservators of Forests during their period of training the Director of Forest Education, Dehra Dun, shall draw the stipends	Rule 22 INSTN 5	In the case of payment of stipends etc to the Probationary Assistant Conservators of Forests during their period of training the Director of Forest Education, Dehra Dun, shall draw the stipends and pay the officers without authorization by the PAO (Secretariat).

	and pay the officers without authorization by the Accountant-General.		
Rule 22 INSTN 6	The authorization from the Accountant General may be dispensed with for the payment of remuneration in the following cases:- Note 1: Deleted Note 2: Deleted Note 3: Deleted Note 4: Deleted	Rule 22 INSTN 6	The authorization from the Pay and Accounts Officer (Secretariat) / High Court may be dispensed with for the payment of remuneration in the following cases:- Note 1: Deleted Note 2: Deleted Note 3: Deleted Note 4: Deleted
	Note (5) Payment of Sterilisation allowance to the Medical Officers, who perform sterilisation operations during a month in approved surgeries as well as in vasectomy camps with reference to the advance copy of sanction accorded by the Joint Director of Medical and Rural Health Services, provided the bills claiming the allowances are countersigned by the sanctioning authority concerned.		Note (5) To be Retained
	Note (6) Payments of revised rates of Dearness Allowance, House Rent Allowance, City Compensatory Allowance, etc., shall be made to the Self Drawing Officers as		Note (6) Payments of revised rates of Dearness Allowance, House Rent Allowance, City Compensatory Allowance, etc., shall be made to the Judicial Officers/AIS officers/HODs as and when ordered by the Government straightaway without insisting any orders from the Pay and Accounts

	and when ordered by the Government straightaway without insisting the general authority to the Pay and Accounts officers/ Accountant General, Tamil Nadu.		officer (Secretariat) / (High Court)
Rule 22 INSTN 7(a)	No Self Drawing Officers who has relinquished charge of a post consequent on his proceeding on leave or on promotion, reversion or transfer shall draw any bill on account of his pay, allowances, leave salary, etc., for any period beyond the date of making over charge, without a fresh authority from the Accountant-General / Pay and Accounts Officer.	Rule 22 INSTN 7(a)	AIS officer / HODs who has relinquished charge of a post consequent on proceeding on leave or on promotion, reversion or transfer shall not draw any bill on account of his pay and allowances, leave salary, etc., for any period beyond the date of making over charge, without obtaining a fresh authorization from the Pay and Accounts Officer (Secretariat).
Rule 22 INSTN 7(a)(i)	Provided that the provisions of this instruction shall not apply to Self-Drawing officers who are transferred from one post to another within the mofussil without involving any change in designation or emoluments of the officer concerned.	Rule 22 INSTN 7(a)(i)	To be Deleted
Rule 22 INSTN 7(a)(ii)	Provided that the provisions of this instruction shall not apply to Self-Drawing Officers who are	Rule 22 INSTN 7(a)(ii)	Provided that the provisions of this instruction shall not apply to AIS/HODs Officers who are appointed to the <u>same post</u> from which they proceeded on leave or

	<p>appointed to the same post from which they proceeded on leave or deputation. In such cases the pay slip issued for duty pay (before proceeding on leave or deputation) shall be treated as valid for duty after the leave unless superseded. The pay bills should, however, be passed by the Treasury on receipt of the charge report on resumption of duty.</p>		<p>deputation. In such cases the pay slip issued for duty pay (before proceeding on leave or deputation) shall be treated as valid for duty pay after the leave unless superseded. However, the CTC in TNTC Form 2A on resumption of duty should be sent to PAO (Secretariat)</p>
<p>Rule 22 INSTN 7(b)</p>	<p>If the leave has been extended but the leave order/ leave salary slip has not been issued, the head of the office may endorse the charge report to the Treasury Officer / Pay and Accounts Officer in such cases specifying therein that the officer has rejoined duty in the same post after the leave and that there has been no break in his service. On receipt of this report the Treasury Officer / Pay and Accounts Officer shall allow drawal of duty pay from the date of resumption of charge on the basis of the pay slip issued to the officer for his duty period prior to the leave.</p>	<p>Rule 22 INSTN 7(b)</p>	<p>If the leave has been extended but the leave order/ leave salary slip has not been issued, the DDO may endorse the charge report to the Treasury Officer / Pay and Accounts Officer in such cases specifying therein that the officer has rejoined duty in the same post after the leave and that there has been no break in his service. On receipt of this report, the Treasury Officer / Pay and Accounts Officer shall allow drawal of duty pay from the date of resumption of charge on the basis of the pay slip /authorisation issued to the officer for his duty period prior to the leave.</p>

<p>Rule 22 INSTN 7(b) Note (1):</p>	<p>In the case of transfer from a post in the Mofussil to another Post under preaudit control and vice versa, the pay, and allowances admissible in the new post and the salary due for the period the officer served in the old station to the extent admissible and as indicated in the Last Pay Certificate should be drawn at the new station only on receipt of the fresh authorisation from the Pay and Accounts Officer, or the Accountant-General, Tamil Nadu, as the case may be.</p>	<p>Rule 22 INSTN 7(b) Note (1):</p>	<p>To be Deleted</p>
<p>Rule 22 INSTN 7(b) Note (2):</p>	<p>In case any bill presented at the treasury included claims for any period beyond the date of making over charge, the Treasury Officer should, instead of returning the bill for amendment, pass for payment such portions of the claim as relates to the period up to that date and is otherwise admissible.</p>	<p>Rule 22 INSTN 7(b) Note (2):</p>	<p>To be Deleted</p>
<p>Rule 22 INSTN 7(b) Note (3):</p>	<p>In the case referred to in this proviso (i) to this instruction the treasury from which the officer</p>	<p>Rule 22 INSTN 7(b) Note (3):</p>	<p>To be Deleted</p>

	<p>concerned draws his claims after transfer shall commence making payments on the basis of the Last Pay Certificate issued by the Treasury Officer who, last disbursed the claims of the Officer. For this purpose, the Treasury Officer issuing the Last Pay Certificate should clearly indicate therein complete information given in the authority of the Accountant-General in his possession, particularly the date, if any up to which it is effective</p>		
<p>Rule 22 INSTN 9</p>	<p>The under mentioned advances to a Self-Drawing Government Servant may be drawn from the treasury on the authority of the sanction or a duly certified copy thereof appended to the bill, without any previous authority from the Accountant -General.</p> <p>(i) Advances on tour. (ii) Advances on transfer (iii) Other loans and Advances on personal account eg: House Building Advance, advance for purchase of conveyance, advance for purchase</p>	<p>Rule 22 INSTN 9</p>	<p>The under mentioned advances to a Judicial Officers/ AIS Officers/ HOD may be drawn from the treasury on the authority of the sanction or a duly certified copy thereof appended to the bill, without any previous authorization from the PAO (Secretariat) / High Court.</p> <p>(i) Advances on tour. (ii) Advances on transfer (iii) Other loans and Advances on personal account eg: House Building Advance, advance for purchase of conveyance, advance for purchase of warm clothing etc. (iv) Advance from the provident fund (v) Part final withdrawal from the provident fund (vi) Advance towards leave travel concession</p>

	<p>of warm clothing etc. (iv) Advance from the provident fund (v) Part final withdrawal from the provident fund (vi) Advance towards leave travel concession (vii) Payment under Special Provident Fund cum Gratuity Scheme</p>		(vii) Payment under Special Provident Fund cum Gratuity Scheme
Rule 22 INSTN 10(i)	Consequent on the revision of pay of employees as per the Tamil Nadu Revised Scales of Pay Rules, 2009, the pay and allowances of all Government servants whose grade pay is below Rupees 7600/- shall be drawn by the head of office in the establishment pay bill form	Rule 22 INSTN 10(i)(a)	The pay and allowances of all AIS Officers/HODs and all other Government Servants shall be drawn by the DDOs concerned.
	Amendment as inclusion	Rule 22 INSTN 10(i)(b)	The bills drawn by Honourable Ministers and presented at PAO (Secretariat) will be drawn by DDO of Public Department. The Pay Authorization for the Honourable Ministers will continue to be issued by the PAO (Secretariat)
	Amendment as inclusion	Rule 22 INSTN 10(i)(c)	The bills of His Excellency Governor will be drawn by the DDO of Governor's office and presented at PAO (South). The Pay Authorization for His Excellency Governor will continue to be issued by the PAO (Secretariat)

	Amendment inclusion as	Rule 22 INSTN 10(i)(d)	The bills drawn by TNPSC members and presented at PAO (Secretariat) hitherto will be drawn by the DDO of TNPSC and presented at PAO (East).
	Amendment inclusion as	Rule 22 INSTN 10(i)(e)	Bills of all High court judges would be drawn by The Registrar General, High court and presented at PAO (High Court).
Rule 22 INSTN 10(ii)	The Government servants whose grade pay is Rs 7600/- and above shall be self-drawing officer who will draw their pay on the basis of pay slips issued by the Accountant General / Pay and Accounts Officer.	Rule 22 INSTN 10(ii)	To be Deleted
Rule 22 INSTN 10(iii)	Such of the Government Servants who do not have heads of office to draw and disburse their salaries in the stations in which they are working shall however be permitted to draw their own pay bill in the establishment pay bill forms.	Rule 22 INSTN 10(iii)	Such Government Servants who do not have heads of office to draw and disburse their salaries in the stations in which they are working shall be drawn by the employee designated as DDO for that office.

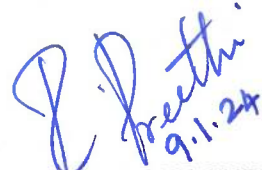
**T. UDHAYACHANDRAN,
PRINCIPAL SECRETARY TO GOVERNMENT**

To
The Commissioner of Treasuries and Accounts, Chennai-35.

Copy to
All Additional Chief Secretaries / Principal Secretaries / Secretaries to Government,
Secretariat, Chennai-9.

All Officers in Finance Department.
The Secretary, Legislative Assembly, Secretariat, Chennai-9.
The Governor's Secretariat, Raj Bhavan, Guindy, Chennai- 600 032.
All Departments of Secretariat (OP/Bills), Chennai - 9
The Principal Accountant General (Accounts & Entitlements), Chennai-18.
The Accountant General (Audit-I / Audit-II) Chennai-18.
The Registrar General, High Court, Chennai-104.
The Secretary, Tamil Nadu Public Service Commission, Chennai-3.
The Registrar of all Universities in Tamil Nadu.
The Pay and Accounts Officer, Secretariat, Chennai-9.
The Pay and Accounts Officer, (North / South / East / High Court) Chennai- 1/35/5/104.
The Pay and Accounts Officer, New Delhi.
The Special Personal Assistant to the Hon'ble Minister for Finance & Human Resource Management, Chennai-9.
The Senior Principal Private Secretary to Principal Secretary to Government, Finance Department, Chennai-9.
The Principal Private Secretary to Secretary to Government, (Expenditure), Finance Department, Chennai-9.
Finance (IFHRMS / BPE) Department, Chennai-9
Stock file/ Spare copy.

//FORWARDED / BY ORDER//


SECTION OFFICER
09.01.2024