SOMETHING ABOUT PENSION AND BILLS

Compiled by

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அணிந்துரை

அரசின் பல்வேறு துறைகளில் பணிபுரியும் சகோதர சகோதரிகளிடையே துறை சார்ந்த சட்ட விதிகள், அரசு ஆணைகள் மற்றும் முக்கிய சுற்றறிக்கைகள் போன்றவற்றை சேகரித்து தொகுக்கும் பழக்கங்கள் மிகவும் அரிதாகி வருகிறது. தங்கள் பணியமைப்பு சார்ந்த விடுப்பு, பணப்பயன்கள், ஓய்வூதியம், படிவங்கள் தயாரித்தல் போன்ற அடிப்படையான பல பணிகளில் நடைமுறையில் உள்ள விதிகள் மற்றும் மாற்றங்கள் குறித்து அறிந்து கொள்வதில் ஆர்வமில்லாத நிலையும் காணப்படுகிறது. அரசு அலுவலர்கள் சிலர் பொதுப்பொருள் குறித்து நூல் படைக்கும் பணியினை ஆற்றியிருந்தாலும், அவரவர் பணிபுரிந்த துறை குறித்த நூல் படைப்பதென்பது வரவேற்கப்பட வேண்டியது ஒன்றாகும். அத்தகைய பாராட்டுதலுக்குரிய செயலினை கடந்த 27 ஆண்டுகளாக கருவூலத்துறையில் பணிபுரிந்து, தற்போது கிருஷ்ணகிரி மாவட்ட ஊரக வளர்ச்சி முகமையில் கணக்கு அலுவலராக பணிபுரிந்து வரும் நண்பர் திரு.டி.வெள்ளத்துரை அவர்கள் இந்நூலை படைத்ததன் மூலம் நிறைவேற்றியுள்ளார்.

அவர் பணிபுரியும் கருவூலத்துறையில் செயல்படுத்தப்படும் பட்டியல் அனுமதித்தல் மற்றும் ஓய்வூதியம் குறித்து அனைவருக்கும் புரியும் வண்ணம் தேவைப்படும் இடங்களில், பொருள் சார்ந்த அரசாணை மற்றும் விதிகள் குறித்த குறிப்புகளுடன் இந்நூலை ஆக்கியுள்ளார்.

தினசரி அலுவலகப் பணிகளுக்கிடையே தனக்கு கிடைத்த குறைவான நேரத்தில் அரசு ஊழியர்களுக்கு பயன்படக்கூடிய இந்நூலை படைத்துள்ளது பாராட்டுக்குரியது. இந்நூலில் உள்ள குறிப்புகள், ஆத்திச்சூடி போல் சில இடங்களில் ஒரே வரியிலும், திருக்குறளைப் போல் சில இடங்களில் இரண்டு வரிகளிலும் எழுதியிருப்பது எல்லோருக்கும் எளிதில் புரியும் வண்ணமாக உள்ளது.

"இவரது இப்படைப்பிற்கு எனது மனமார்ந்த பாரட்டுகள்"

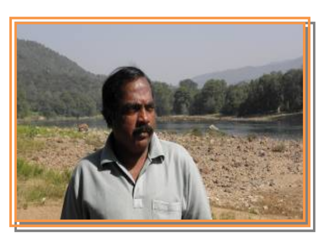
கருவூலத்துறையில் கனிணி அறிமுகப்படுத்துவதற்கு முன்பு, பல்வேறு ஊதியக் குழு விதிகளின்படி ஓய்வூதியம் நிர்ணயம் மற்றும் நிலுவைத் தொகைகள் கணக்கிடப்படுவது கைப்படவே தயாரிக்கப்பட்டது. ஆனால் கனிணி மூலம் கணக்கிட ஆரம்பித்த பின்பு வெவ்வேறு ஊதியக் குழுவின் படி நிர்ணயம், அகவிலைப்படி மற்றும் இதர படிகள் பற்றிய விபரம் அறியாமலேயே நிலுவைத் தொகை கணக்கிடப்படுகிறது. எனவே ஆரம்பக் காலத்திலிருந்து பல்வேறு ஊதியக் குழுவின் விதிகள் படி ஓய்வூதிய நிர்ணயம் வெவ்வேறு காலகட்டங்களில் வழங்கப்பட்ட படிகள் தொடர்பான விபரங்கள், பல்வேறு அரசாணை, ஓய்வூதியம் பற்றிய நூல்களிலிருந்து தொகுத்தும், மதுரை மண்டலத்தில் பல மாவட்டக் கருவூலம், சார்நிலைக் கருவூலங்களுக்கும் ஆய்வுப் பணிகளுக்கு சென்றபோது கிடைத்த அனுபவங்களைக் கொண்டும் இக்கையேடு தொகுக்கப்பட்டுள்ளது.

என்னைத் தன்னுள் ஏற்று, என்னை வளர்த்த கருவூலக் கணக்குத்துறைக்கு என்னால் இயன்ற சிறுகாணிக்கையாகவே இதைக் கருதுகிறேன்.

இக்கையேட்டில் ஏதேனும் குறைபாடுகள் மற்றும் திருத்தங்கள் சுட்டிக்காட்டப்பட்டால் நன்றியோடு ஏற்றுக்கொள்கிறேன்.

பல்வேறு காலக்கட்டங்களில் கருவூலக்கணக்குத் துறையில் பணிபுரிந்து காலம் சென்றவர்களுக்கும், ஓய்வு பெற்றவர்களுக்கும், பணிபுரிந்து கொண்டிருப்பவர்களுக்கும் இனிமேல் பணிபுரியவிருக்கும் நண்பர்களுக்கும் இச்சிறு கையேட்டினை அர்ப்பணிக்கிறேன்.

மேலும் கிருஷ்ணகிரி மாவட்டம், மாவட்ட ஊரக வளர்ச்சி முகமையில் திட்ட இயக்குநரும், அத்துறையில் 36 ஆண்டுகளுக்கு மேலான அனுபவம் உள்ளவருமான அய்யா திரு. ஜெ. தனசேகரன் தனது கருத்துக்களை தெரிவித்துள்ளார்கள். அன்னாருக்கும் எனது நெஞ்சார்ந்த நன்றி.



CONTENTS

FIXATION OF PENSION / FAMILY PENSION UNDER VARIOUS PAY COMMISSIONS

III. P.C. FIXATION W.E.F. 01.04.1978

	Retd. Prior	**Retd. after**	
	To 01.02.1975 Rs.	**01.02.1975 Rs.**	
Original Pension	--	--	
DA	32	12	
Add 10% of OP (Next Higher Rupees)	--	--	(Min Rs.5 - Max Rs.15)
Pension Increase (15.09.1977)	--	--	(Prior to 01.06.1961 Rs.10 -- after 01.06.1961 Rs.5)
Pay Commission Increase (5% of O.P.)	--	--	(Min Rs.10 -- Max Rs.25)
Total (Revised Pension from 01.04.1978)	--	--	

Note: Fraction Rounded to next Rupees

MINIMUM PENSION FROM 01.04.1982 RS.125/-

IV PC FIXATION AS PER GO MS.562 W.E.F. 1. X. 84

		Rs.
Basic Pension as on 30.09.84	- -	
♦(A) Add DA as on 01.05.1984 (528 pts)	- -	
⊗ (B) Add% of Increase (Nearest Rupees)	- -	
Adhoc Relief	- -	20
Total (Revised Pen w.e.f.1 x 84)	- -	-

♦ Note (A) 528 pts D.A.

		Rs
up to Rs.300	- -	78
301-400	- -	104
401-500	- -	130
501-600	- -	156
601-800	- -	169
801-900	- -	176
901-1000	- -	195
1001-1100	- -	214
1101-1200	- -	231
1201-1300	- -	254
1301-1400	- -	273
1401-1500	- -	292

(B)% of Increase		%
Retired Before 01.06.1961	- -	30%
Retired between 01.06.1961 and 01.10.1970	- -	15%
Retired between 02.10.1970 and 31.03.1978	- -	10%
Retired between 01.04.1978 - 30.09.1984	- -	7% Min Rs.10
MINIMUM PENSION W.E.F. 01.10.1984	- -	Rs.235/-
01.04.1988	- -	Rs.245/-

V. PAY COMMISSION FIXATION AS PER GO MS.810 W.E.F. 01.06.88

(PRIOR TO THE ISSUE OF G.O.MS.271)

1) O.P. as on 31.05.88	--
2) (A) D.A. 608 pts as on 01.05.86 (Nearest Rupee)	--
3) Total	--
4) (B) Pay Commission Increase (Next Rupees) (i.e. % on the Total of 1+2)	--
5) Total (Revised Pension from 01.06.88)	--

Note: 1.

(A) D.A. 608 pts

Upto Rs.550-	- -	15% Min Rs.40/-
Above Rs.550-	- -	12% Min Rs.83/-

2. **(B) Pay Commission Increase**

Period	Upto the Rs.500	Above Rs.500	(Minimum Rs.)
Before 01.06.60	60%	50%	300
01.06.60 - 01.10.70	50%	40%	250
02.10.70 - 31.03.78	40%	30%	200
01.04.78 - 30.09.84	35%	25%	175
01.10.84 - 30.09.87	20%	15%	100
01.10.87 - 31.05.88	-	-	-

MINIMUM PENSION / FAMILY PENSION W.E.F. 01.06.88 RS.375/-

G.O. Ms.271 / Fixation

(This G.O. replaced G.o. Ms.810)

O.P. as on 31.05.1988	-	
Add: DA 608 Pts as on 01.05.1986 (Nearest Rupee)	-	Refer previous page for 608 points
Total	**-**	
* **Add:** Pay Commission Increase	-	
Total revised pension w.e.f. 01.06.1988	-	

Note : *

Pay Commission increase = Up to Rs.500 - 60%

= Above Rs.500 - 50% (Minimum Rs.300/-)

MINIMUM PENSION / FAMILY PENSION = RS.375/-

(w.e.f. 01.06.1988)

VI. PAY FIXATION AS PER GO MS.174 W.E.F. 01.01.96

	Rs.
Original pension as on 31.12.95	--
148% D.A. on O.P.	--
I R - I	50 (Fixed)
I R - II 10% of O.P.	-- (Minimum Rs.50/-)
40% of Increase on O.P.	--
Total (Pension w.e.f. 01.01.96)	--

MINIMUM PENSION / FLY PENSION = Rs.1,275/-

Note:

Personal Pension given for the retirees on or after 01.06.1988 should not be added with basic pension. After arriving at total the PP should be added.

MINIMUM PENSION / FLY PENSION w.e.f. 01.01.96 - Rs.1,275/-

FIXATION OF PENSION / FAMILY PENSION AS PER G.O. MS.235 / 01.06.2009

	Rs.
Original pension as on 31.12.2005	--
50% D.P. on O.P. + DP	--
24% D.A. on O.P.	--
40% Increase on (O.P)	--
Total (Pension w.e.f. 01.01.2006)	--

(Monetary Benefit from 01.01.2007)

(Minimum pension / Family Pension Rs.3,050/-)

D.A. RATES PRIOR TO III P.C.

❖ D.A. TO SERVICE PENSIONERS:

No DA allowed up to 31.03.1972

	Retired before 01.02.1975	After 01.02.1975
01.04.1972	Rs.5/-	Flat rate for all ranges
01.04.1973	Rs.10/-	" "
01.10.1973	Rs.15/-	" "
01.04.1974	Rs.20/-	" "
01.02.1975	Rs.28/-	Rs.8/-
01.02.1976	Rs.32/-	Rs.12/-
01.01.1977	10% of pension subject to a minimum of Rs.5/- and Maximum of Rs.15/-	
15.09.1977	Increase in pension Rs.5/- for those who retired after 01.06.1961 and Rs.10/- before 01.06.1961.	
01.04.1978	5% of pension subject to a minimum of Rs.10/- and a maximum of Rs.25/-	

❖ *D.A TO FAMILY PENSIONERS: PRIOR TO III PAY COMMISSION*

No. DA on Family Pension allowed up to 31.03.1974.

01.04.1974	Rs.20/-
01.04.1975	Rs.28/-
01.02.1976	Rs.32/-
01.01.1977	Rs.10% on original family pension minimum Rs.5/- and maximum of Rs.15/-
15.09.1977	Increase in Fly pension Rs.5/-

❖ ***REVISED RATES OF DA AFTER III PC: (FLAT RATES)***

Period	Up to Rs.300/-	Rs.301/- to Rs.400/-	Rs.401/- to Rs.500/-	Rs.501/- to Rs.600/-	Rs.601/- to Rs.800/-
04/1979	3	4	5	6	7
10/1979	6	8	10	12	14
02/1980	9	12	15	18	20
05/1980	12	16	20	24	26
07/1980	18	24	30	36	39
12/1980	21	28	35	42	46
03/1981	24	32	40	48	52
06/1981	27	36	45	54	58
08/1981	30	40	50	60	64
10/1981	33	44	55	66	70
12/1981	36	48	60	72	78
02/1982	39	52	65	78	84
03/1982	42	56	70	84	91
05/1982	45	60	75	90	98
08/1982	48	64	80	96	104
10/1982	51	68	85	102	110
01/1983	54	72	90	108	117
04/1983	57	76	95	114	124
07/1983	60	80	100	120	130
09/1983	63	84	105	126	136
11/1983	66	88	110	132	143
12/1983	69	92	115	138	150
02/1984	72	96	120	144	156
03/1984	75	100	125	150	162
05/1984	78	104	130	156	169
06/1984	81	108	135	162	176
08/1984	84	112	140	168	182

Note: DA upto 31.12.1986 - rounded to the nearest Rupee after 01.01.1987 to the next Rupee.

❖ D.A. AFTER IV PC:

	Up to Rs.549/-	Rs.550/- and above
10/1984	4.5% (Min Rs.12)	3.6 (Min Rs.25)
12/1984	6% (Min Rs.16)	4.8% (Min Rs.33)
03/1985	7.5% (Min Rs.20)	6% (Min Rs.41)
05/1985	9% (Min Rs.24)	7.2% (Min Rs.50)
09/1985	10.5% (Min Rs.28)	8.4% (Min Rs.58)
12/1985	12% (Min Rs.32)	9.6% (Min Rs.66)
03/1986	13.5% (Min Rs.36)	10.8% (Min Rs.75)
05/86-05/88	15% (Min Rs.40)	12% (Min Rs.83)

❖ ***DA RATES AFTER 01.06.1988 V P.C. REVISION:***

	Upto Rs.1750/-	Rs.1751/- to Rs.3000/-		Rs.3001/- & above	
			(Min Rs.)		(Min Rs.)
06/1988	18%	13%	315	11%	390
07/1988	23%	17%	(403)	15%	(510)
01/1989	29%	22%	(508)	19%	(660)
07/1989	34%	25%	(595)	22%	(750)
01/1990	38%	28%	(665)	25%	(840)
07/1990	43%	32%	(753)	28%	(960)
01/1991	51%	38%	(893)	33%	(1140)
07/1991	60%	45%	(1050)	39%	(1350)
01/1992	71%	53%	(1243)	46%	(1590)
07/1992	83%	62%	(1453)	54%	(1860)
01/1993	92%	69%	(1610)	59%	(2070)
07/1993	97%	73%	(1698)	63%	(2190)
01/1994	104%	78%	(1820)	67%	(2340)
07/1994	114%	85%	(1995)	74%	(2550)
01/1995	125%	94%	(2188)	81%	(2820)
07/1995	136%	102%	(2380)	88%	(3060)
01/1996	148%	111%	(2590)	96%	(3330)
07/1996	159%	119%	(2783)	103%	(3570)
01/1997	170%	128%	(2975)	No Change	Rs.3570/-
07/1997	182%	137%	(3185)	No Change	Rs.3570/-

❖ ***DA AFTER VI PC RE W.E.F. 01.01.1996***

01/1996	Nil
07/1996	4%
01/1997	8%
07/1997	13%
01/1998	16%
07/1998	22%
01/1999	32%
07/1999	37%
01/2000	38%
07/2000	41%
01/2001	43%
07/2001	45%
10/2002	49%
07/2003	52%
02/2004	55%
07/2004	59%
01/2005	61%
04/2005	64%
07/2005	67%
From 01.01.2006 DA 50% Merged with original pension as D.P.	
(DA on OP + DP) 01/2006	24%
07/2006	29%
01/2007	35%
07/2007	41%
01/2008	47%
07/2008	54%
01/2009	64%

DA RATES W.E.F. 01/2006 AS PER G.O. MS.235 / 01.06.2009.

(Monetary Benefit from 01.01.2007)

01/2006	0%
07/2006	2%
01/2007	6%
07/2007	9%
01/2008	12%
07/2008	16%
01/2009	22%
07/2009	27%
01/2010	35%
07/2010	41%
01/2011	51%
07/2011	58%
01/2012	65%
07/2012	72%
01/2013	80%

Note:- **Before 01.07.2009 DA to be rounded to next Rupee**

From 01.07.2009 DA to be rounded to nearest Rupee

❖ *ADA From 07/1986 to 05/1988*

ADA to be calculated on Pension + DA as on 01.05.1986

ADA to be rounded off to Higher Rupee

	Upto Rs.1750/-	Exceeding Rs.1750/-
07/1986	4%	3% Min 70
01/1987	8%	6% Min 140
07/1987	13%	9% Min 228
01/1988 to 05/1988	18%	13% Min 315

❖ *INTERIM RELIEF TO PENSIONERS*

IR.I Rs.50/- from 01.04.1995

IR.II 10% min 50 from 01.04.1995

IR.III 10% min Rs.100/- from 01.04.1996

❖ *MA TO PENSIONERS & FAMILY PENSIONERS*

Service Pension	Fly Pension
01.09.1986 Rs.15/-	Civ. Fly Rs.15 from 01.06.1989 Tr. Fly Rs.15 from 01.04.1990
01.04.1994 Rs.30/-	Civ. Fly Rs.30 from 01.04.1994 Tr. and Tr. Fly - 01.01.1995
01.12.1995 Rs.50/-	01.12.1995 – Rs.50/- Civil family & Teacher family.
05.06.2009 Rs.100/-	Option is necessary upto 31.03.1994 for family pensioners if not opted MA may be allowed from the normal date of family pension.

❖ *MINIMUM PENSION / FLY PENSION*

Period		Service Pension Rs.	Fly Pension
01.04.1964		20	01.01.1968 Rs.20/-
01.03.1970		30	30
01.04.1972		40	02.10.1970 Rs.50/-
01.04.1973		50	
01.04.1978		100	from 01.04.1979 Rs.100/-
01.10.1979		Fixation to be made	
01.04.1982		125	125
01.10.1984		235	235
01.04.1988		245	245
01.06.1988		375	375
01.01.1996		1275	1275
01.01.2006		3050	3050

❖ *MAXIMUM PENSION / FLY PENSION*

Maximum service pension	Max. FP	
upto 31.03.1982 max 1500 No. ceiling after 01.04.1982	01.04.1979	Rs.300/-
	01.04.1982	Rs.500/-
	01.04.1984	Rs.800/-
	14.12.1987	Rs.1000/-
	01.06.1988	Rs.1250/-
	01.01.1996	Rs.6750/-

❖ *SOME IMPORTANT DATES:*

1) 21.08.1986	Enhanced Rate of Family Pension for 7 years from the date of death or up to the age of 65 year of the Retired Government. Servant had he survived. Before that up to the date retirement or 58 years Superannuation.
2) 01.01.1986	Before 01.01.1986 half year service should be reckoned for a period of completed six months (Ex) 21 years 7 months is to be taken as 21 ½ Years. After 01.01.1986 three completed months service should be taken as ½ year (Go No.24 Fin. PC Dated:21.01.1986)
3) 14.12.1987	Go Ms.103 / Fin PC Department 14.12.1987. Those who retired before 14.12.1987 Pension may be calculated up to 14.12.1987 as at the rate of 50% for the first Rs.1000/-, next 500=45%, above 1500 at the rate of 40% After 14.12.87 pension may be sanctioned 50% of the Last Pay Drawn.

Example Pay last drawn Rs.2000

Pension Before 14.12.1987		**Pension After 14.12.87**
up to Rs.1000/-	- Rs.500/-	50% of PLD = Rs.1000/pm
Next Rs.500/-	- Rs.225/-	
Next Rs.500/-	- Rs.200/-	
Pension	-Rs.925/-pm	

4) 01.01.1987	Before 01.01.1987 DA may be rounded to the nearest rupee, after that rounded to the next rupee upto 30.06.2009 and nearest rupee from 01.07.2009.
5) 07.12.1990	Commutation paid before 07.12.1990 may be restored on completion of 15 years from the date of retirement, paid after 07.12.90 will be restored on completion of 15 years from the date of payment.
6) 06.10.1987	13% of DA or 9% of DA for above Rs.3500/- as the case may be should be taken in to account to arrive average emoluments for pension.
7) 16.03.1996	From 16.03.1996 DA is not payable in addition to pension who is reemployed.
8) 01.10.1987	Those who retired between 01.10.1987 and 31.05.1988 no revision in Family Pension & DCRG is eligible as per Go Ms.449
9) 01.04.1979	Pension paid as per Go Ms.748 – (01.10.1979 cases) are not eligible for arrears as per Go Ms.200/449/271.
10) 16.03.1996	Maximum Family Pension Rs.800/- only is eligible for those who retired / died prior to 14.12.1987. After 14.12.1987 maximum Rs.1000/-
11) 01.07.2009	After 01.07.2009 DA to the pensioners are rounded to the nearest rupee.

❖ *GUIDELINES FOR MAKING ARREARS AS PER G.O. MS.200/271 TO FAMILY PENSIONERS*

While making payment of G.O. Ms.271 arrears in respect of Family Pensioner the following points should be considered.

1. **The Family Pension should not exceed Rs.1250/- on 01.06.1988**

   For Example:

	Case-1	Case-2
Family Pension as on 31.05.1988	800	1000
608 Points DA	96	120
Total	**896**	**1120**
50% of Increase	448	560
	1344	**1680**

Revised Family Pension		
As on 01.06.1988	Restricted to Rs.1250/-	Rs.1250/-
As on 01.01.1996	Restricted to Rs.3775/-	Rs.3775/-

2. The Family Pension should not exceed Rs.3775/- as on 01.0.1996 to those who retired prior to 31.12.1995.

3. The family pension should be fixed, based on the Government Order (Go Ms.174 / Go Ms.200) in which the deceased pensioner, had drawn his service pension.

Example: 1 DOD 07.06.2000

Service Pension			Family Pension		
VPC	VIPC	Go Ms.200	VPC	VIPC	Go Ms.200
1053	1356	4000	798	1029	3600
126	2007		96	1523	
1179	513		894	50	
177	50		135	103	
	136			412	
1356	4092		1029	3117	

In the above case the Service Pensioner was drawing his Service Pension as per Go No.174 (i.e.) Rs.4092/-, since it was higher than that of Go No.200 (i.e.) Rs.4000/-. Therefore the family pension should be fixed only as per Go Ms.174 (i.e.) Rs.3117/- though the family pension as per Go Mo.200 (i.e.) Rs.3600/- is higher.

Example: 2 DOD : 05.06.2000

Service Pension			Family Pension		
VPC	VIPC	Go Ms.200	VPC	VIPC	Go Ms.200
1055	1360	4500	780	1006	2700
127	2013		94	1489	
1182	50		874	50	
178	136		132	101	
	544			413	
1360	4103		1006	3049	

In the above case the Service Pensioner was drawing his Service Pension as per Go No.200 (i.e.) Rs.4500/-, since it was higher than Rs.4103/- as per Go No.174 fixation. Therefore the family pension should be fixed only at Rs.2700/- as per Go Ms.200 though it is lesser than Rs.3049/- as per Go Mo.174.

The above points should also be strictly considered while paying arrears to the pensioners as per Go Mos.271 Dated:15.06.1998 also.

COMMON ERRORS IN PAYMENT OF PENSION / FLY PENSION

I. G.O. MS.449

1. Before 01.01.1986 - ½ year service is eligible on completion of 6 months period. After 01.01.986 3 months & above taken as ½ year.

2. Retired from 1/88 - 6/88 - 18% of ADA taken instead of 13% for the calculation of pension.

3. No arrers as per G.O. Ms.449 in REP.

4. Family Pension ceiling from time to time upto 31.12.1995 are not considered.

5. Retirement family pension should not exceed service pension. Death while in service case, family pension need not be restricted to service pension.

6. No family pension revision as per G.O. Ms.449 for the period from 10/1987 - 5/1988.

II. G.O. Ms.200

1. Post last held and qualifying service are not furnished in the application.

2. Up to 30.09.1979 weightage in service is to be given.

3. There may be contraversion in qualifying service between GO.Ms.200 & GO.Ms.449 applications.

III. G.O. Ms.271 / 579

1. Pension as on 01.06.1988 is wrongly taken instead of 31.05.1988.

2. Drawn figure is wrongly taken in 06/1988, 04/1999 & 01/1996 on calculation of arrears.

3. G.o. Ms.713 Revision should not be taken for Go. Ms.579/271.

4. The period of service has been noted in different years in the application of G.o. Ms.449 & 200 by the department. In such cases the service noted in DHS of PPO should be taken, if not available lesser service may be taken for the calculation of arrears.

5. PP is not eligible for family pension as per G.o. Ms.740 / Revision. (Death occurs between 01.01.1996 to 31.03.1998).

Tamil Nadu Government Pensioner's Family Security Fund Scheme

Rs.25000/-	w.e.f:01.01.1997
Rs.35000/-	w.e.f:01.06.2012
Rs.50000/-	w.e.f:07.06.2013

Pensioner's FSF & HF Contribution details

RECOVERIES PFSF		RECOVERIES OF TNGPHF W.e.f.	
01.01.1997	Rs.20/-pm	7/95	Rs.5 P.A.
01.04.1999	Rs.40/-pm	7/97	Rs.10 P.A.
01.06.2000	Rs.50/-pm	10/98	Rs.5 P.M.
01.11.2001	Rs.70/-pm	10/01	Rs.10 P.M.
01.06.2013	Rs.80/-pm	4/08	Rs.50 P.M.
		9/09	Rs.100 P.M.
		1/12	Rs.150 P.M.

TRANSPORT PENSION

Tamilnadu State Transport Department was wound up w.e.f. 14.09.1975 Employees were permanently absorbed to various Transport Corporation.

They joined in **State Transport** undertaking on 01.05.1975.

They joined in **State Express Transport** Corporation on 15.09.1975.

As per G.O. Ms.No.1028/Trpt/R Dated:03.09.1985 pension was sanctioned to those who have completed 10 years of service as on 01.05.1975 to 15.09.1975.

G.O. MS.42 TRPT (RW) DEPT. DATED:27.05.05:-

a. Employees who were absorbed and retired before 01.01.1988 or after 01.01.1988 but before 01.09.1998 may be paid having Qualifying service of 10 years as on 01.04.1982.

b. Refixed after 01.09.1998 be paid pension by State Transport Corporation and no second pension as per G.O. Ms.1028 Dated:23.09.1985.

c. Minimum Pension: Admissible by the Govt. of Tamilnadu from time to time.

d. DA on pension : Admissible by the Govt. of Tamilnadu from time to time.

e. CVP : Those Who were already granted 1/3 CVP are not eligible for 1/3 CVP under G.O. Ms.42. 1/3 CVP admissible to these who retired between 01.05.1975 & 15.11.1995.

f. Medical Allowance : Admissible only who are not getting MA from any other pension.

g. Family Pension : Family pension is admissible as per G.o. Ms.110 Trpt 06.06.2002 & G.o. Ms.129 Trpt. Dated:13.08.2004.

RATE OF VILLAGE OFFICER PENSION

Up to 23.01.2008

	V.O.	V.O. Family Pension
Pension	Rs.250/-	Rs.150/-
Permanant Rs.182/- DA	Rs.455/-	
(01.01.08) 75% DA	Rs.188/-	
M.A.	Rs.50/-	
Total	**Rs.943/-**	

As per G.o. Ms.40 (Per) Rev Sen(18/2) Dated:20.01.2008
after 24.01.2008
(Revised as per G.O.Ms.168)

		V.O. Family Pension
OP	Rs.350/-	
182% per DA	Rs.455/-	Rs.400-p.m.
50% DP	Rs.175/-	
25% DA (OP + DP)	Rs.168/-	
MA	Rs.50/-	
Total	**Rs.1192/-**	

As per G.O.Ms.168/Sev.8/1, dt.07/04/10

Original Pension revised the Rs.1140/- 01.01.03 MB 01.01.07

VILLAGE ASSISTANT PENSION

Village Assistant up to 23.01.2008 (Go.Ms.3DN 09)

	Service	Family Pension
Revised on 28.02.2006	Rs.150/-	Rs.150/-
After 24.01.2008 (G.o. Ms.40)	Rs.150/-	Rs.150/-

Retired Prior to 01.01.2006

VA : I		**Retired After 01.01.2006**
Pension	Rs.150/-	Rs.150/-
50% DP	Rs.75/-	-
47% DA	Rs.106/-	Rs.71/-
MA	Rs.50/-	Rs.50/-
Total	**Rs.381/-**	**Rs.271/-**

VA : II (Rendered service more than 10 yrs.		**Retired After 01.01.2006**
Pension	Rs.900/-	Rs.900/-
50% DA	Rs.450/-	-
47% DA (on Rs.1350/-)	Rs.635/-	Rs.423/-
MA	Rs.50/-	Rs.50/-
Total	**Rs.2035/-**	**Rs.1373/-**

G.O.Ms.168 revised

Rs.900 –revised to Rs2050-MB 01.01.07.

VA Family

Upto 23.01.2008	Rs.150/-
After 24.01.2008	Rs.400/-
Revised as per G.O. Ms.168	Rs.560/- Per month

Note: As per clarification contained in G.o.Ms.875 Dated:29.10.98 persons appointed by screening Committee are alone eligible to receive the pensionary benefits under G.o.Ms.756 Dated:17.08.98. Government also clarify that the persons appointed by Screening Committee to those who possess the General Educational qualification (SSLC Passed) at the time of absorption to part time VO post (ie) on 14.11.01980.

Old VAO Pension

Pension	05.12.1986 – 21.07.1998	-	@ Rs.175/-pm
	22.07.1998 – 23.01.2008	-	@ Rs.250/-pm
	24.01.2008 – Till Date	-	@ Rs.350/-pm
DP	24.01.2008 – Rs.175/-	-	(50% of Rs.350/-)
DA	05.12.1986 – 06/1988	-	@ 26 - (Fixed rate and not continued afterwards)

ADA on Rs.175/-	05.12.1986 - 31.12.1986 4%
01/1987	8%
07/1987	13%
01/1988	18%
07/1988	23%
01/1989	29%
07/1989	36%
01/1990	38%
07/1990	43%
01/1991	51%
07/1991	60%
01/1992	71%
07/1992	83%
01/1993	92%
07/1993	97%
01/1994	106%
07/1994	114%
01/1995	125%
07/1995	136%
01/1996	148%
07/1996	159%

Old VAO Pension (continued)

01/1997	170%
07/1997	182%
01/1998	190%
01.07.1997 - 21.07.1998	203% of Rs.175/-
22.07.1998 - Till Date	455 (182% of Rs.250/- fixed)

DA: w.e.f. 01.01.1999 on Rs.250/-

01/1999	10%
07/1999	15%
01/2000	16%
07/2000	19%
01/2001	21%
07/2001	23%
10/2002	27%
02/2004	30%
07/2003	33%
02/2004	33%
07/2004	37%
01/2005	39%
04/2005	42%
07/2005	45%
01/2006	52%
07/2006	57%
01/2007	63%
07/2007	69%
01/2008	75%
24.01.08 - 25%	(on Rs.350 + Rs.175/- DP)

(Example)

VAO Pension as on 23.01.08		Future Pension as on 01.01.09
Pension	Rs.250/-	Rs.350/-
182% DA	Rs.455/-	Rs.455/-
75% DA	Rs.188/-	50% DP 175
MA	Rs. 50/-	32% DA 169
Total -	**Rs.943/-**	**Rs.1199/-**

DA RATE FOR EX GRATIO PENSION

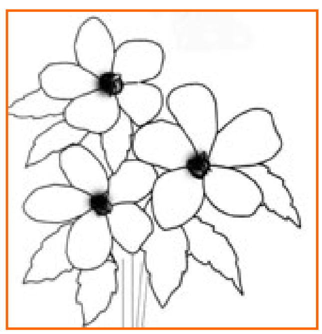
OFP	- Rs.150/-				
Revised	- Rs.605/-				
DA	01/2009	-	24%	-	Rs.146/-
	07/1999	-	29%	-	Rs.176/-
	01/2000	-	30%	-	Rs.182/-
	07/2000	-	37%	-	Rs.225/-
	07/2001	-	37%	-	Rs.225/-
	10/2002	-	41%	-	Rs.249/-
	07/2003	-	44%	-	Rs.265/-
	02/2004	-	47%	-	Rs.285/-
	07/2004	-	51%	-	Rs.309/-
	01/2005	-	53%	-	Rs.321/-
	07/2005	-	56%	-	Rs.339/-
	07/2005	-	59%	-	Rs.357/-
	01/2006	-	63%	-	Rs.382/-
	01/2006	-	16%	-	Rs.146/-
	07/2006	-	21%	-	Rs.191/-
	01/2008	-	27%	-	Rs.246/-
	07/2008	-	33%	-	Rs.300/-

DR - FREEDOM FIGHTERS UNDER SWANTHANTHRA SAINIK PENSION SCHEME 1980

01.08.1999	-	13%
01.08.2000	-	4%
01.08.2001	-	4%
01.08.2001	-	6%
01.08.2002	-	6%
01.08.2003	-	5%
01.08.2004	-	5%
15.08.2005	-	6%
01.08.2006	-	8%
01.08.2007	-	10%
01.08.2008	-	11%

(Total 79% from 01.08.08)

SOME MORE THINGS



SOME MORE THINGS

1. ***SEVEN TYPES OF PENSION***

- Super Annuation Pension
- Voluntary Retirement
- Compulsory Retirement
- Compensatory Pension
- Invalidated Pension
- Ex.Gratio Pension
- Family Pension.

2. Service required for full pension - 30 years.

3. Full Service for DCRG - 33 Years (66 Half Years)

4. Services rendered for 3 months and above will be taken as half year (After 01.01.1986)

5. ***PERIODS COUNTED FOR PENSION:***

- All regular service
- Temporary pensionable service
- E.O.L. (With MC)
- Half of contingent service followed by regulation
- Half of work charged service followed by regulation.
- Central Government Service before joining State Service.
- Military Service.

- Service rendered in local body
- Service in State Government before absorption in undertakings.

PERIODS NOT COUNTED FOR PENSION:

- Apprentice Service
- E.O.L (Without MC)
- Suspension treated as penalty
- Boys Service
- Over stayal of joining time treated as Loss of Pay.
- Unauthorised absence.
- Interruption in Service.

SERVICES NEED FOR FULL PENSION:

Before 02.10.1970	-	30 years
From 02.10.1970	-	25 years
From 01.01.1973	-	30 years
From 01.10.1979	-	33 years
From 01.07.1996	-	30 years.

FESTIVAL ADVANCE TO PENSIONERS :

Option may be given for the first festival advance. From next year onwards festival will be paid automatically for the opted festival by the Treasury with the pension.

No Festival Advance is eligible for Family Pensioners.

ELIGIBILITY FOR FAMILY PENSION:

- The deceased Government Servant should serve in a pensionable Job.
- Must have rendered minimum one year service.
- If a regular Government Servant expires before completion of one year, Family Pension is eligible if he had produced physical fitness certificate on joining of service Family Pension is eligible to the family of the basic Government Servants even though they have not produced fitness certificate.
- Family Pension is also eligible to the family of the employees who have committed suicide.

PERSONS ELIGIBLE FOR FAMILY PENSION:

- Spouse of the Government servants up to the date of death of the Family Pensioner or to the date of remarriage whichever is earlier.
- To the first child upto 25 years / or Marriage whichever is earlier.
- Family Pension is eligible at 50% / 50% ratio to the twins children.
- Family Pension is eligible to the physically handicapped and mentally retardiate / divorced daughter.
- Family Pension is eligible to the parents if the deceased Government has no family (Wife / Children)
- 50% Enhanced rate of family pension is not eligible for parents. They are eligible only 30% of pay last drawn.
- Adapted child is also eligible for Family Pension.
- Physically handicapped child is eligible for Family Pension for life. If they are twins family pension will be paid in equal share.

- Before 02.06.1992 second Wife is eligible for equal share of family pension. After 02.06.1992 family pension is eligible only for the first wife. It the second marriage is after the expiry or divorce of first wife second wife is eligible for family pension.
- Children of second wife are eligible for family pension after the expiry of first wife.
- If a Government Servant served in a non pension able job expires, the spouse is eligible for Ex Gratio pension.
- If a Government Servant receives two pensions (One for Central one for State) his spouse is eligible for one family pension after his death on their option.

DCRG :

Three types of DCRG.

1. Service Gratuity.
2. Retirement Gratuity.
3. Death Gratuity.

DEATH GRATUITY:

After 14.12.1987

1. Expired before completion one year = LPD x 2
2. Expired 1 year to 5 years = LPD x 6
3. Expired 5 year to 20 years = LPD x 12
4. Expired 20 years & above = LPD x $\frac{\text{No.of Half year}}{2}$

   (Max. 66 Half year)

LPD = Last Pay Drawn

MAXIMUM DCRG :

Before 01.10.1979	=	Rs.24,000
From 01.10.1979	=	Rs.30,000
From 01.06.1982	=	Rs.36,000
From 01.10.1984	=	Rs.50,000
From 14.12.1987	=	Rs.1,00,000
From 01.04.1995	=	Rs.2,50,000
From 01.01.1996	=	Rs.3,50,000
From 01.01.2006	=	Rs.10,00,000

Nomination should be made for DCRG.

FAMILY SECURITY FUND :

Date	Subscription
From 01.01.1997	20
From 01.04.1999	40
From 01.06.2000	50
From 01.11.2001	70
From 01.06.2013	80

PENSIONERS HEALTH FUND SCHEME :

Date	Subscription
From 01.07.1995	Rs.5 PA
From 01.08.1997	Rs.10 PA
From 01.10.1998	Rs.5 PM
From 01.10.2001	Rs.10 PM
From 01.04.2008	Rs.50 PM
From 01.09.2009	Rs.100 PM
From 01.01.2012	Rs.150 PM

DATES OF VARIOUS PAY COMMISSION:

First Pay Commission	- - -	01.06.1960
Second Pay Commission	- - -	02.10.1970
Third Pay Commission	- - -	01.04.1978
Fourth Pay Commission	- - -	01.10.1984
Fifth Pay Commission	- - -	01.06.1988
Sixth Pay Commission	- - -	01.01.1996
Next Pay Commission	- - -	01.01.2006

RAILWAY FARE CONCESSION TO PENSIONERS :

To the kidney and heart patients 75% concession

To the senior citizen above 60 years 30% concession.

IMPORTANT GO'S

- All Charges will be withdrawn from the Government Servants, if he expires at the time of pending of charges.

  (GO.Ms 900/Fin (Pen), dt.04.12.1995)

- Pay last drawn / or 10 months average pay which is benefitted may be taken for the calculation of pension.

  (Govt.Lr.No.70711/FR1/96-4 P&SQ, dt.20.02.1997)

- Pension / family pension should be disbursed on the last day of the month by Public Banks.

  (Govt.Lr.No.26952 / Pen/96-4, dt.03.03.1997).

- Special Pay should be taken for the calculation of pension.

  (Govt. Lr.No.46528/pe- 1/98, dt.03.07.1998)

- No DA eligible for Personal Pension

  (Govt.Lr.No.77943/pc-11/98-1, Fin, dt.14.10.1998.)

- DCRG, SPF, Encashment of Earned Leave may be paid on next working day after the date of retirement post dated cheques may be issued to the above items.

  (GO.Ms.780/Fin (Pen) dt.08.11.1993.

- ❖ Pension is not eligible for those who joined duty after 01.04.2003. They are eligible for CPF.

  (Go.Ms.259/Pension, dt.06.10.2003.

- ❖ 50% DA will be merged as Dearness Pension on 01.01.2006.

  (GO.Ms.105/Fin (PC) dt.07.02.2006)

- ❖ Interest should be paid for the delayed payment of DCRG.

- ❖ Government dues may be recovered from the DCRG of the pensioner by the Department Officer.

  (GO.Ms.1234/Fin (par), dt.22.11.1990)

- ❖ If the spouse of the deceased pensioner already married to another, the spouse is not eligible for Family Pension.

  (Govt.Lr.No.107397/Pen/83-4, dt.02.02.1985)

- ❖ The child adapted either at the time of service or after retirement is eligible for family pension.

  (GO.Ms.506/Fin(pen), dt.22.06.1994)

- ❖ If the Name of the spouse is available in the Joint P.P.O there is no need for obtaining Legal heirslip certificate.

  (GO.Ms.31/ Fin (pen), dt.09.01.1996)

- If the family pensioner is 100% handicapped there is no need for obtaining handicapped certificate ones in 3 years.

  (GO.Ms.301/ Fin(pen), dt.31.07.2001)

- Family Pension is eligible for the legally adapted son / daughter / father

  (GO.337/Fin (pen), dt.07.09.2001)

- Family Pension is eligible till life to the divorced / handicapped daughter

  (GO.Ms. 65/Fin (pen), dt.10.03.2003)

- If the Handicapped family pensioner is not able to work and earn he is eligible for family pension till life.

  (GO.Ms.No.2/A H & Fisheries (MPK) dept. dt.07.01.2005)

- If the Pensioner expired before receiving commutations (after sanctioned by AG) the legal heirs are eligible to receive the commutation.

  (GO.Ms.307/Fin(pen), dt.13.05.1982)

- Commutation is not eligible for the second time.

  (GO.Ms.68/Fin (Pen), dt.25.01.1996)

- Only one Medical Allowance is eligible to the pensioners who are getting two or more pension.

  (Govt.Lr.No.15596/pen 99-1, dt.22.09.1999)

- DA is eligible for Provisional Pension.

  (GO.Ms.575/Fin(pen), dt.07.07.1994)

- Provisional Pension may be sanctioned to those who are permitted to retire without pre judice to the audit.

  (GO.Ms.815/Fin (pen), dt.23.11.1993)

- Provisional family pension should be sanctioned to the family of the deceased Government Servant.

  (GO.Ms.196/Fin(pen), dt.17.05.1999)

- Pension & Family Pension should be disbursed on the last working day of the month.

  (GO.Ms.753 / Fin(pen), dt.02.09.1994)

- LTA & PFSF – nomination can be given to any others if the spouse is not alive.

- Before 17.02.1995 Medical Allowance to the Family Pensioner was paid only on option given by the family pensioner after 17.02.1995 it was made compulsory.

- Family Pension is eligible to the second wife if married after death of the first wife. But if there is eligible child to the deceased pensioner only half share of the family pension is eligible. Another half share will be paid to the children of the first wife.Full family pension will be paid to the second wife after completion of 25 years to all children of the first wife.
- A Pensioner can not nominate any person he likes for Family Pension. Family Pension will be paid only to the eligible Legal heirs.
- Commutation will not be recovered from the family pension after expiry of the service pensioner.
- A Government Servant resigned from a Government service, after that he joined in a new State Government service the previous service could not be added for pension. But he resigned with prior permission, that can be added.
- Services rendered in other State Government can not be taken for Tamil Nadu State Government Pension.

- Subscription to PFSF scheme is not compulsory. If a pensioner wants to cut the recovery after recovery of some installments, he can stop the recovery by applying to the Director of pension. The Director of pension will send the amount already recovered from the pensioner, directly to the pensioner.
- PFSF amount can not be nominated to any others if the spouse is alive.
- Weightage of service will be given only on voluntary retirement. No weightage will be given for the other type of retirement.
- Family Pension will not be stopped even if the Family Pensioner got employment on compassionate grounds.
- Family pension is not eligible for the employed parents of the deceased Government Servant because they are not depending on the deceased Govt. servant.
- Family pension is eligible to the step mother.
- FBF Rs.1.50 Lakhs is eligible to the family if the Government servant expired on the date of retirement before 12.00pm.

- A Widow can continue in her compassionate ground service even after the remarriage after employment.

- If an employee who is under suspension died in the suspension period, family pension to his spouse and employment on compassionate ground are also eligible.

- DCRG is eligible in the following priority.
  - Wife
  - Husband
  - Son / adapted Son
  - Unmarried daughter / adapted daughter / step daughter / daughter of the illegal wife.
  - Widowed daughter / step mother widow daughter unmarried daughter of illegal wife.
  - Father / adapted father
  - Mother / adapted daughter
  - Minor brother / minor step brothers
  - Unmarried widowed sister / step Sisters
  - Unmarried daughters
  - Children of the expired sons.
  - Step mother.

- Services rendered in reemployment period could not be counted for pension.
- If the nominee predeceased the amount will be paid to the legal heirs of the nominee.
- The widowed, unmarried, divorced daughters are eligible for minimum family pension after death of their mother w.e.f:28.11.2011.

  (Fin(Pen)Dept:Go.Ms.No:325,dated:28.11.2011).
- The Pensioner's retired between 01.06.1988 to 31.12.1995 are eligible for revision of pension as per Finance (PGC) Dept, Go.Ms.No:363, dated:23.08.2013.

STOPPAGE OF DA FROM 16.03.1996 - TO EMPLOYED FAMILY PENSIONS

As per G.O. Ms.191 Family Pension Fin (pen) dt.16.03.1996.

The Employed Family Pensioners are not eligible for DA from 16.03.1996 (Communicated in Govt. Letter 18619/PE/04-2 Dated:05.04.2004.

RESTORATION OF DA TO EMPLOYED FAMILY PENSIONS

W.e.f. 24.03.2008 (as per G.O. Ms.112/Finance (Pension) Department Dated:22.03.2008).

DA is eligible to employed Family pensioners.

The D.T.A., Chennai memo Rc.D3/101869/86 Dated: 12.12.86 has clarified that the family pensioners are eligible for MA from the date of normal date of family pension even though they are not opted for MA.

PROVISIONAL PENSION TO '41C' OFFICERS

In the case of 41C' officers who has been permited to retire without prejudice, the order will be sent to AG, by the Government. In turn the AG will issue a Prov. Pension PPO for the payment of Prov. Pension to the Sub Treasury, where he wants to draw his Prov. Pension. After completion of the case, after getting orders from Govt. the AG will issue, authorization authorising pensionary benefits to the 41C offices.

Modification of sentence "Permitted to Retire from Service without Prejudice in Audit"

As per Govt.Letter(Ms)No:35/N2012-1,Dated:03.06.2013 the expression "Permitted to retire from service without prejudice in the disciplinary proceedings pending" is replaced " is permitted to retire from service on his/her reaching the date of superannuation on the AN of ………….. and the disciplinary proceedings pending against him/her shall be continued under rule 9 of the Tamilnadu Pension Rules – 1978 in accordance with the due laid down in the said rules".

DCRG IN THE CASE OF VOLUNTARY RETIREES

As per Government Letter No.43435/Pen/2007-1 Dated:03.10.07-1 Maximum for period DCRG is taken 30 years for VRS pensioners (not 33 years like superannuation pension).

INDINGENT ARTISTS PENSION

Indingent Artist pension and Fly pension was fixed at Rs.500-pm as per Go.Ms.184 Tamil Dev.dt.30.07.90.

Rs.1000/-pm as per Go.Ms.121/T.D.dt.10.06.06 w.e.f.01.04.06.

G.o. Ms.271/579/ revision arrears are eligible to College Teachers who retired from service prior to 01.01.1986 (G.o.Ms.58281/05 Date:04.08.2006) and not eligible after 01.01.1986.

No DA is eligible in service pensioner up to 07.12.1988 if he was also getting Defense Pension.

According to Sub Rule 89 (C) TR16 of Tamilnadu Pension Rules it is enough even if the first payment is not received by the deceased Government Servant (ie) dies without receiving his first pension on the, strength of joint PPO issued by the AG to the widow / legal heir produce required death certificate Family pension can be sanctioned by the Treasury Officer / Sub Treasury Officer.

Revision under G.o. Ms.271 can not be paid at Treasury if previous pension was fixed under G.O. Ms.713 ((ie) PP cases)

Go.Ms.200 is not eligible for 01.04.1979 cases, sanctioned as per Go. Ms.748.

Central Freedom Fighter pension 01.08.2006.	- 6330 + DA (4304) =
SFFP (If also drawing CFFP)	- 500 + 15
SFFP alone	- 4000 + 15
CFFP (Family) alone	- 6330 + 15
SFFP alone	- 2000 + 15
State Fly Pension if also drawing CFFP	- 500 + 15

Maximum Family Pension 01.01.1996 –(Enhance rate) Rs.10950/-pm.

Govt. Letter No.44123/Fin/PC(Dept) Dated:19.06.1998

G.o. Ms.300/Home (Courts-I) Dept Dated:09.04.2009.

(Benefits of G.o. Ms.NO.200 to retired judges)

The revision of scales of pay of Judicial Officers (made from 01.07.1996) shall be taken in the account monetary w.e.f. 01.01.1996 and monetary Benefit w.e.f. 01.07.1996 for the purpose of revision of pennon of the Judicial Officers retired prior to 01.01.1996 and Judicial Officers retired between 01.01.1996 to 30.06.1996 in line with Justice she Commission Recommendation.

PASSING OF BILLS - AUDIT POINTS WITH AUTHORITY

PASSING OF BILLS - AUDIT POINTS WITH AUTHORITY

I. General:

1. Place of Payment not noted in the bill.
2. Head of Account not noted in the Bill (SR. 2C - TR.16)
3. Bill not prepared in the form prescribed (SR.2(b) - TR.16)
4. Corrections and attestations in the bill not attested with dated signature of the Drawing Officer (SR.2(d) TR.16)
5. Quarterly appropriation of account for the current financial year not furnished.
6. Want of non-drawal certification. (SR.2(C) T.R.16)
7. Want of note of arrear claim certification in the office copy of the bill (SR.14 TR.16)
8. Specimen signature of the Drawing Officer differs (SR.32(d) TR.16)
9. Incorrect Protective endorsement (SR.2(C) TR.16)
10. Amount of the bill not expressed in words and figures / Amount of the bill expressed in words differs from that expressed in figures. (SR.2(C) TR.16)
11. Bill contains arithmetical inaccuracy (SR.14 TR.16)
12. The bill is not self-contained. (SR.32(a) TR.16)
13. No demand certificate from the Accountant General at the time of retirement. (SR.34(1) TR.16)

14. F.A. may be sanctioned and paid two months in advance for ester which falle in April (Go.Ms.No.513 Dated:08.06.1977)

15. Subscription need not be made during suspension. Subscription need not be made during last 4 months of service in respect of persons retiring and attaining the age of super annuation. [GFP Rule 9(a) and (a)]

16. The expenditure must have been sanctioned by the competent authority. (Art.3(b) of TNFC Vol.I)

17. The claim requires sufficient funds. The availability of fund alone does not permit to draw the bill. (Art.3(b) of TNFC Vol.I)

18. No. Government Servant should exercise his power of sanctioning expenditure so as to pass an order directly to his advantages. (Art.3 (2) of TNFC Vol.I) Example BDO acting as PA to Collector should not countersign a TA bill of his own as BDO.

19. A certificate to the effect necessary entry has been made in the Registrater in Form 23A regarding the drawal of advance to watch the adjustment. (Art.99 of TNFC Vol.I).

II. PAY BILLS:

1. For want of Express pay order of Government for newly opened office (Note under TR.16)

2. Separate bill for temporary establishment and permanent establishment bill. (SR.7 TR.16).

3. Temporary bill not covered by proper sanction or certificate from the Head of the Department SR.7 TR.16) [G.O.No.104, Dated:29.01.1974]

4. Schedule for all deduction not enclosed in the bill (SR.2(1) TR.16)

5. For want of LPC [SR.12 TR.16 (TR.23)]

6. For want of increment Certificate in TNTC 49 (SR.14 TR.16)

7. Bill drawn particulars with non-drawl certificate (SR.14 TR.16)

8. Stamped discharge for drawing officer. (SR.2(s) TR.16)

9. Copy of order declaring the completion of probation not enclosed with arrear bill as is required. (SR.14 TR.16)

10. Permission to claim arrears of difference of pay in the event of retrospective regularization of completion of probation as the case may be (Rule 23 (U) of CSR)

11. The claim of pay, etc is not covered by pay slip. (SR.1 TR.22)

12. Income tax has not been deducted (SR.2(b) TR.16)

13. Educational grants in aided scholarships stipends and book allowance advance of drawal by the Drawing office to Treasury Officer not received (SR.24 Exception TR.16)

14. For want of non payment certificate from the Sub Treasury in respect of duplicate bill drawn. (Note 2 orders SR.2 (r) TR.16)

15. Schedules for the deduction of Loan and Advance under the Indian bank HDFC and Canara Bank should be in the colours required.

16. The Drawing Officer shall see that the page war totals to take of salary bills and other bills are struck up and of each page; and the Treasury is responsible for its posting correction. (Go. Ms. No.1073 Dated:27.08.1972)

17. No Gazetted Government Servants may draw changed rate of pay, leave salary or fixed allowance unless the claim is supported by a letter of authority from A.G. (TR.22 Ins - 1 TNTC-1)

18. The arrear arising in respect of Non Gazetted post of a gazetted self drawing officer should be drawn in the previous station. (TR.23 Ins - 1 TNTC.VI)

19. As far as possible, a clerk who has helped to prepare a bill for established pay etc shall not be allowed to have anything to do with the disbursement of the pay etc. (TR.32 SR.4(b) of TNTC Vol.I)

20. Pay etc. should not be disbursed to a Govt. Servants on retirement, resignation or dismissed or on death until he is satisfied that no due is to be recovered from Government servants. (TR.32 SR.4(c) TNTC Vol.I)

21. Pay advance can be drawn under article 239 of TNFC Vol.I which is recoverable in instalment. Pay advance in the new station is allowed within one month from the date of joining supported with LPC. [TR.19 Ins.1 (f)]

22. Transferee should be permitted to draw pay and allowances for the period upto the date of relief within the period of joining time [TR.19 Ins.1(e)]

23. Option for the purpose of fixation of pay under FR.22 B shall be exercised within one month from the date of initial appointment / promotion. (Provn 5 under FR.22D)

24. A Government servant who is in transit from one post to another belongs to the grade to which he would belong if holding the lower of the two posts. (Rule 10 of TNTC)

25. All Government servants should join whether permanent or temporary or officiating from the month following then in which they completed 6 months of service. {GPF Rule 4 (1) (1)]

26. No joining time is allowed to an officer returning form leave exceeding 6 months. [FR.9 (10)].

27. Joining time pay is eligible to the pay and allowances except DA drawn in the old post or new post whichever is less (FR.107 A3 order FR.44)

28. Rent recovery has not been effected at the rates applicated. (Art.19 of TNFC Vol.I)

29. The transit pay and allowances of a Government Servant should be debited to the office to which he is proceeding (Art.31 (3) MAC Vol.I)

30. In Foreign service transit pay should be claimed in the office of foreign service.

31. Payment of arrears of additional charge allowance in case a charge of circumstances restricted. (FR.49 (I) VII)

32. It will not apply to the arrears of pay of General reason. (PXAR letter No.50996 / FR IV 981 Dated:24.09.1998)

33. The employees in the categories and not individual for whom special pay has been sanctioned/ enhanced prior to 31.12.1990 and after 31.12.1990 are eligible for enhancement of special pay by 100% and 50% respectively. (Government letter No.82431/PC 981 Dated:29.10.1998)

34. The Junior Assistant and Typists promoted as upgraded assistants and Assistants upgraded as superintendent are eligible for pay fixation w.e.f. 01.08.1992 and not from 17.03.1995. (Go.Ms.No. 75P and AR 17.03.1995 read which certificate letter No.54498/B-98-3 Dated:18.11.1998).

35. Stagnation increment for every two years of service may be sanctioned (Go.Ms. No.483 Dated:08.09.1998)

36. The final payment towards terminal leave salary shall be paid through account payee cheques / draft Government Letter No.97240/Tand A/90-10 Fin. Dated:03.12.1991.

37. As per Go.Ms.No:241 Fin(Pay cell) Dept, dated:22.07.2013 incentive increments for Degree in the cadre of Junior Asst / Typist and the cadre of Record clerks are dispensed w.e.f:01.04.2013. The directly recruited Assistants between 01.01.2006 to 31.03.2013 are eligible for PP. Rs.60/- notionally w.e.f:01.01.2006 and monetarily from 01.04.2013.

38. As per Go.Ms.No:237 Fin(Pay Cell) Dept, dated:22.07.2013 granted one additional increments @ 3% to those who got selection grade / Special grade of the 01.01.2006, monetarily benefits from 01.04.2013.

39. As per Go.Ms.No:239 (Pay Cell) dept,Dated:22.07.2013, Office Assistants, Daffadars and Hospital workers are eligible for special compensatory allowance as follows:

1.Ordinary grade	- Rs.50/-pm.
2.Selection grade	- Rs.75/-pm.
3.Special grade	- Rs.100/-pm.

III. TRAVELLING EXPENSES BILLS & TOUR TRAVELLING EXPENSES BILLS:

1. The bill is not signed by the Drawing Officer / Countersigned by the controlling officer.

2. Tour advance sanctioned previously is not recovered. (Art-84 of TNPC Vol.I)

3. Claim not preferred in time / delay certificate not furnished. (Art.54 of TNFC Vol.I)

4. Bill not countersigned by competent authority (Art.82 of TNFC Vol.I).

5. Permission for claiming TA for the journeys performed out of jurisdiction (Rule 60 (b) TNTA Rules) not obtained

6. The claim of Lumpsum amount / Personal effects / incidental charges is / are not in order.

7. Lorry receipt in support of personal claim is not enclosed. (Note 1 below to (III) TNTA Rules).

8. Court attendance certificate is not enclosed. (Rule 96 (1) of TNTA rules).

9. Proportionate FTA in lieu of leave period not deducted. (Rules 15 of TNTA rules).

10. The claim is not covered by proper sanction. (Art 38 of TNFC Vol.I).

11. TTA for personal servant is not admissible when preferring claim for home town at the time of retirement. (Govt. Memo No.6456/AG/75-1 Fin Dated:28.04.1976).

12. Distance certificate in support of claim of flat rate and mode of conveyance engaged not furnished. (Govt. Letter No.7818/PC1 pcha-79 2 Dated: 14.05.1978 and 68721 A/AG 1/85 Dated:21.08.1985).

13. Payment on account of the Government Servant for travelling allowance arising in the old station in respect of journeys performed before the transfer may be made in the new station provided that the controlling officer for the old post certify that the claims are correct [TR.19 Ins 1 (e)].

14. The deduction of FTA for charted tour to be made as the rate of 1/3 of # FTA sanctioned for a month (TNTA Rule 17 Ruling 4).

15. The distance for TA shall be calculated for such parts as fixed by the Collector. (TNTA 22 Ruling.2).

16. A Government servant who is on transfer is entitled to travel in a Motor cycle Motor car and travels he may claim mileage as admissible for a journey by motor cycle. [TNTA 23 Ruling (5)]

17. Incidental charge are payable @ 50% of DA only for journeys and tour to places are a distance 160km. (TNTA Rules 41 Ruling 11).

18. Flat charges shall be allowed only if the distance between office and Bus Stand or Bus Stand and place of duty or residence and Bus terminals in atleast. (TNTA Rule 46 (a) Rulings No.2)

19. Flat charges are not admissible for journeys performed by Government conveyance or by car for which mileage is drawn. (TNTA Rule 4 (a) Ruling No.16).

20. The tours outside the jurisdiction of the Government Servants should be certified by the competent authority. However the subordinates may be permitted to proceed to places outside their jurisdiction in the vehicles on which the typewriters are taken to workshops for repairs. (TNATA 60 b Ruling 17).

21. The officers provided with Government vehicles are not eligible for FTA.

22. A Government servant availing casual leave or holidays exceeding 7 days is not eligible for TA for return journey. (TNTA Rules 6 Ruling 3).

23. No journey is to be reckoned as journey on tour that does not reach a permit outside a radicts of 8 Kms. Fares and tolls however may be allowed. (TNTA Rules 64).

24. The officer has claimed higher than the admissible fare to him on transfer. [TNTA Rule 70 (i)]

25. A certificate to the officer than the government servant was actually in possession of personal effects the time of receipt of transfer orders is not furnished.

26. An officer on the transfer is eligible to take (1 Grade - 2 Servants, II Grade - 1 servant) his personal servants to the new station and claim has fare or secured claim fare. [TNTA rule 70 (VII)]

27. Daily allowance is not permissible to personal servants (70 (VIII) NOte 2 of TNTA).

28. Personal servants are eligible for Flat charges admissible for IV th Grade Government servants. (70 (VIII) Note 3 of TNTA).

29. Certificate to the effect that the personal servants are in the custody of the officer at the time of receipt of transfer order. (70 (VIII) Note 4 of TNTA)

30. Family members are not eligible for incidental charges. (70 (IX) Note 4 of TNTA).

31. Incidental charges are payable if the journey is performed by Bus, Rail or air and not by car. [TNTA Rules 70 (X) (b)]

32. The payment of Lumpsum is incorrect [TNTA 70 (X) (a)]

33. The claim of personal effects should be restricted @ 50% since the officer has not transferred personal effects. [TNTA 70 (X) (b)]

34. Transport of personal effects partly by road exceeding 8 Km, and partly by rail. The claim for Rail portion in full and two mileage in addition will be allowed. [TNTA 72 (V) Rulings (II)].

35. A Government Servant has taken leave of any kind exceeding 6 months is not eligible for TTA. (TNTA Rule 78).

36. Travelling allowance shall not be drawn for more than twice for any particular examination (obligatory department examination) (TNTA Rule 86).

37. Daily allowance for days is admissible for training if the training exceeds 90 days, only TTA is admissible. [TNTA rule 106 (a)]

38. The advance drawn for TA purpose should be accounted for in time. Time barred advance should be recovered from his pay with interest. [TNTA Rule 110 (D) Note (3)]

39. The TA / TTA Bill should be countersigned for net amount only (Less advances drawn) [TNTA Rule 110 (D) Ruling (i)]

40. Exchange of FTA for TA should be recorded in remarks column on the journey was performed beyond jurisdiction. [TNTA Rule 110 D Ruling (3) (i)].

41. The pay bill in which claim for FTA is charged shall be supported with statement of short tours and recoveries. (TNTA Rule 110 D Ruling 5).

42. TA should not be a source of profit to the recipient for the calculation of Income Tax etc. (Art 3 (4) of TNFC Vol.I).

43. The specific employees availed the higher rate of TA / DA enjoying the journey by air / rail in the pre revised scale of pay may be allowed at the same rates. (Government letter 50671/PCII 98-1 Dated:09.10.1998).

44. Officers provided with Government vehicle are eligible for tour TA when the vehicle fuel quota is reduced proportionately. If the fuel quota is already enhanced, the officer is not eligible for Tour TA. (Government Letter 510/AUE/97-1 Dated:06.01.1997), Government letter 71058/all-195-1 Dated:18.10.1995).

45. The hire charges of the vehicle to transport the body of the government servant upto a limit of Rs.1000/- may be sanctioned by head of offices, Rs.2000/- by Head of Department and if it exceeds Rs.2000/- sanction of the Government is necessary).

46. The travelling allowance of a Government Servant on whatever duty, he may be employed shall be debited to the same head of account of his pay. (Art.32 of TNAC Vol.1-1)

47. The departmental adjustment should be done if the claim is in excess of Rs.250/- (Art. 115 of TNFC Vol. I).

48. Mileage for 1 car Rs.3.50/- per km, mileage for motor cycle Rs.1.50/- per km. (G.o. Ms.No.297 Dated:17.04.1995).

IV. CONTINGENT BILLS:

1. Sub vouchers for the amount exceeding Rs.1000/- not enclosed duly passed for payment and cancelled. (SR 18 (C) TR.16).

2. The contingent bill in form TNTC 56 has not been countersigned by the competent authority (SR.18 (C) TR.16).

3. Sanction of special charge not furnished. (SR.19 (V) TR.16).

4. The stock entry certificate not furnished. (Art.137 TNFC Vol.I).

5. The endorsement of contigent for payment to private parties is valid for three months or lapse on 31st March whichever is earlier. (Art.114 (C) of TNFC Vol.I)

6. Reasonable certificate / non availably certificate for the PWD not enclosed. (Ino 7 TR.16).

7. Advice for the endorsed bill not received. (SR.19 (I) TR.16).

8. Pass book for fuel charges not followed the claim for contingency fuel / ceiling exceeded. (G.o.No.532 Fin (O and M) Dated:11.05.1979).

9. Extract of Electricity consumption card / Telephone bill not enclosed duly passed for payment (Art.121 TNFC.I).

10. Details of original credit not furnished (SR.32 (c) TR.16).

11. The credit is not available for the bill (TNTC 62 SR.27 TR.16).

12. Fluorescent Tubes should be supplied by the Electrical Engineer PWD (appendix 5 item 14 of TNFC Vol.II).

13. Furniture purchase and repairs should be sanctioned by the Head of Department (Appendix - 5 Item No.20 TNFC Vol.II).

14. Certificate to the effect that the charges on account of Trunk calls have been verified with trunk calls register should be furnished (APP 5 item 49 of TNFC Vol.II).

15. Table cloth should be classified under furniture Hence sanction order is necessary for incurring expenditure to purchase table cloth (APP order item TNFC Vol.II).

16. Part time employee paid from contingency Rs.70/- PM received through Employment exchange are eligible for FSF. (Govt. Letter NO.120213/per/93-7 Dated:08.12.1994).

17. Permanent Advance should be recouped twice a month. (Art 96 of TNFC Vol.I).

18. Recoupment of PA should be made at the end of each month or a transfer of charge takes places. (Art 106 TNFC Vol.I).

19. No contingent bill should be engaged to private party after 15 of March. (Art 114 (b) TNFC Vol.I).

20. No endorsement on a contingent bill remains valid for longer than 3 months. The last endorsement made in the will remain valid upto 90 days or 31 March which ever is earlier (Art 114c TNFC Vol.I).

21. The bill endorsed in favour of a private party should not be reendorsed. But a separate endorsement may be made obtained. (TR 16 SR.191 x TR.16 SR.36c Art.114 (f) of MFC Vol.I).

V. DEPOSIT BILLS:

1. The Spoilt stamp not enclosed duly cancelled under the signature of the refunding authority. (Bill TNTC 63 Ins.13 TR.16).

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2. The deposit is not available for refund (Ins. 19 TR.16).

3. Sanction of competent authority not enclosed with the bill (SR.32 (P) TR.16).

4. Deposit lapsed to Government (Ins.21 (b) TR.16).

5. Full details of original deposits not available in the bill (Ins.31 TR.16).

6. The sanction lapses.

7. Work bill not preferred in TNFC.59.

8. Bill for transfer of Deposit TNTC-66 (SR.2(c) TR.16)

9. Bill for refund of lapsed Deposit is TNTC-65 (SR.31 order TR.16).

10. The bank or Treasury will not make payment of COD cheque after the close of account month of issue (TR.16 Ins.54 of TNTC.I).

11. Revenue Deposit and allied one will not be paid after the lapse of 3 months from the date of issue or close of financial year in which it is issued which is earlier. (TR.16 Ins.55 of TNTC Vol.I).

12. Under article 39 of TNFC Vol.I no attempt should be made to transfer the appropriated amount to deposit in order to prevent the lapse.

VI. PENSION BILLS:

1. Legal heirship in TNTC 81 A - for pensioners SR.90 9(c) TR.16.

2. The pension disbursing officer shall not make payment of LTA of pension if the amount exceeds Rs.20,000/- except exceptional cases (TR.16 SR.86 (b) TNFC.I).

3. The provisional family pension should be drawn and paid by the Treasury w.e.f. 17.05.1999 (G.O. Ms.No.196, Dated:17.05.1999).

4. Subsistence allowance arrears arising on 01.01.1996 may be paid @ 20% * 20% in cash when the 60% have to be only after rejoining. (Government letter No.50668/PC/98-1 Dated:11.11.1998).

5. The Health fund to be recovered Rs.5/- in June every years Rs.25/- for 1997-98 Rs.10/- per month 12/1998 onwards. (Go.Ms.No.711 Dated:10.12.1998).

6. Pensioners FSF Subscription. Rs.20/- per month 01.01.1997 Rs.40/- per month 04.99 Rs.50/- per month 06.2000 (Go.Ms.762 Dated:31.12.1996, Go.Ms.167 Dated:26.04.1999).

7. The payment of terminal benefits shall be made only by means of Account payee cheque only in favour of Government servant or the legal heirs of the deceased Government servant. (Go.Ms.651/Fin(T&A.II).

VIII. GPF BILLS:

1. The minimum subscription as per Go. No.579 Finance (all) Department on 07.10.1998 is to be made to GPF.

2. Recovery of GPF for the month in which the subscriber dies need not be effected (G.O.Ms.No.724 Dated:19.07.1978).

3. Two Temporary advance is permissible irrespective of purpose. The advance perioding for more than an undertaking furnished that amount will be recovered in a month. (Art 99 of TNFC Vol.I).

4. The Gap between previous temporary advance and the present advance is lesser than 6 months.

5. The Gap between previous Part Final with drawal and the present part final with drawal is lesser than one year.

6. Rule number not furnished in the sanction order.

7. Sanction order lapses

8. Amount of advance and Part Final with drawal exceeds 75% of the balance available.

9. 90% Part Final made before one year to the date of retirement.

VII. OTHER BILLS:

1. Advance for the payment of endorsed bill should be in form CF 58(a).

2. Government Servants sanction of HBA having less than 5 years of service are not eligible for special family security fund (Govt. Letter No.40911/HBA-1/95-16 Dated:19.03.1995).

3. The expenditure on 'New Service' should be met from contingency fund sanctioned by finance (BG) department (TR.17 Ins.2 of TNTC Vol.I).

4. Draft or cheque will not be issued for a sum less than Rs.50/- (TR.16 SR.45 (a0 of TNTC.1).

5. The non adjustment for more than 4 months should be reported to HOD and 5 months to Government (Art 99 of TNFC Vol.I).

6. As per Go. Ms.No.191 Dated:29.04.1998 the wages paid / Non / consolidated pay should refined and allowed up 01.01.2000.

7. Amount of payment is not necessary for Nil amount TR.32 SR.2 Note there under.

8. Residential Building Telephone Category - III Rs.900/- month by category - VI Rs.500/- pm.

9. All transaction whether involving actual receipts on payment or book adjustments receipt petty items should be in whole rupees. (Go.Ms.No.297 Dated:17.04.1995).

DESTRUCTION OF RECORDS

DESTRUCTION OF RECORDS

TREASURY DEPARTMENT
LIFE OF FILES
Copy of G.O.Ms.No.77.Fin (Salaries) Dept. dt.31.01.1978

Abstract : Records – Preservation of records in the Treasuries and Sub-treasuries-revision of period of retention orders – issued.

Read:
i). G.O.Ms.No.56- Fin.dated 29.01.69.
ii).Govt. memorandum No.22976/Salaries/ 04-B/dt.27.07
iii).From the letter of T&A, Chennai, Lr.No.1848/T2, dt.21.01.74.
iv).From the Lr.of T.A.Lr.dt.No. /1843/T2, dt.17.11.75.
v). From the T&A's Lr.No.1848/72, dt.17.11.73.
vi).From the AG.Tamilnadu Lr.No.TCK.V.12.17-74-76/ dated.09/04/76.

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Order:

In the reference first and second cited orders are issued among others prescribing the period upto which the vouchers and other records should be retained. The Director of Treasuries and Accounts has sent proposals to Government suggesting the period of preservation for certain new items of records and making alterations in regard to existing period of preservation for some other records. The Accountant General who was consulting the matter agreed to the proposals of the Director of Treasuries and Accounts.

The Government after careful consideration, approve the proposals of the Director of Treasuries and Accounts, Madras for the retention of the vouchers and other records in the Treasuries and Sub-Treasuries and according direct that the records noted in the Annexure within order be preserved for he period noted against each column therein.

The procedure to be followed in regard to destruction of records will be governed by the orders issued in the reference I st and Second cited. The period of reservation in respect of other records will continue to be the same as already ordered in the reference first and second cited.

/By order of the Governnor/

Sd/-………………..xxxxxx
Joint Secy.to Govt.

/ true copy/

Annexure.

Sl. No	Form. No	Description of Records.	Period of xxxxxx (in
1	2	3	4
1		Register Drawing the reference received from the Director	3 years.
2		Register showing the requisition for issued of cheque books	3 years.
3		Special funds voucher receipt registers.	3 years
4		Daily watching register	5 years
5		Receipts issued for flag day fund Register	2 years after audit.
6		Ancillary registers (subsidiary cash books maintained by the slur off)	12 years
7		Register for noting the particulars of cheque books received for destruction.	2 years.
8	VIII	Register showing the particulars of stamps received for destruction in the presence of the Treasury office.	2 years.
9	VIII	Combined posting register for recording the stamps issued to the Sub-Treasury from the District Treasury.	12 years.
10	702	Register in form. No.70.B.for the return of audited bills.	2 years.
11	57.A	Temporary Advance watching register in T.N.T.C.57.A	5 years
12		Register to note the CTR and CTI issue	3 years
13		Register of Sub-Treasury irregularities awarded.	5 years.
14		Register to watch the return of the coming list of TNTC. 100 slips by the Sub-Treasury officers.	2 years.
15		Register of pension muster role	3 years.
16		Postal receipts and acknowledgement of the Pension Money orders	5 years.

17	TNTC 113	Register showing the particulars of recovery on account of dues from Co-operatives.	3 years.
18.	TNTC 116	Register of court attachments	10 years
19		Pension chittas maintained by the Shreff	6 years
20		Stamp indent register ST Form No.XXIIII	5 years
21	XLVII	Monthly Stamp account S.T. Form No.XXIII	10 years.
22.		Indents received from Stamp vendor	3 years
23		Stamp valuation register check Register.r	3 years
24		Check register for payment of Freedom fighter Pension	10 years
25	TNTC 77A	Register showing money Orders dispatched to the Pensioners	5 years
26	S.F.13.	Special fund registers (SF13)	5 years
27.		Accountant General's accounts office register	5 years
28	GSM Form 16	Power of Attorney register	Permanent
29	TNTC 70 C	Register of bills returned to the claiming officers with audit slips	3 years
30		Strong room seal register	2 years
31		Pension and village Officers imprest register	5 years
32		C.T.D Receipt book	5 years
33		C.T.D. Control Register	10 years
34		Village Officers Payment chitta	6 years
35		Receipt book of Safe custody register	3 years
36		Subsidiary register of stamps prescribed for closing day book	12 years.
37		Register of Pass books received and returned	2 years
38		Register of intimation of adjustments to the bank	2 years
39	G.O.Ms.945 dt.29.7.64	Register for watching the return of permanent delivery of Govt. Securities received for interest payment.	5 years.

40	TA 33A.	Pension Chitta relating to Foreign Government pensioners.	25 years.
41		Stock Register of money order forms	2 years
42	TA XIA	Voucher Deduction	5 years
43		Register of daily sheets dispatched	2 years
44		Register of resultant memorandum	2 years
45	TNTC 47	Pay bill Registers	30 years
46	TNTC 52	T.A. Bill register	5 years
47.	TNTC 72 A	Book of intimation on of passing of bills for payment at Sub - Treasuries	3 years
48.	TNTC 23 B	Register of advance granted to Government servants.	5 years
49.	TNTC 23	Tour advance Register	5 years
50	TNTC 104 B	Register of tokens list or written off	5 years
51		Register of challans	3 years
52	TNTC 9	Duplicate copies of challans	3 years
53	TNTC 115	Register of non payment certificates issued by the Treasuries	3 years
54		Register of circulars to all Accountants.	2 years
55		Register for watching the receipt of acknowledgement from Govt. servants to whom leave salaries paid by Money order	2 years.
56		D. and E. Register	2 years
57		Grants in aid. Register	5 years
58		Opium permit holder register	3 years
59		Flag Day collection register and receipts	5 years
60	XXI	Application for special adhesive stamps	2 years
61		Warrant slips (counterfoil)	2 years
62		Fourth copy of GPF Schedules	3 years
63	II	Register of movement of ticket to and from the Sub – Treasury	3 years

64	III	Daily return by sale of tickets	3 years
65	IV	List of agents appointed	3 years
66	V	Register of issues of tickets DRAW Wise	3 years
67	VI	Register of issues of tickets to agent	3 years
68	XI	Certificate of verification of raffle tickets in treasury	3 years
69	XII	Statement showing the tickets eligible for the draw	3 years
70	XIII	Statement showing the tickets sold in different serials to agents which are eligible to draw 3 years.	3 years.
71	I	Register of tickets reviewed sold and balance.	5 years.
72	VII	Destruction details Register	5 years
73	VIII	Register showing the amount paid towards winning tickets	5 years
74	IX	Register showing the bonus paid to authorized agents.	5 years.
75		Duplicate and triplicate copied of M and C Licenses.	5 years
76	TNTC 9	Original challans retained in the sub treasury in respect of MVT	5 years
77		Invoices for the receipt of license back from the Director of Stationary and printing, Madras	3 years
78		Old copies of code and manuals for which revised condition are received	3 years
79		Record files	5 years
80		Bradma schedules fourth copies	5 years
81	GSM 9	Register of promissory note of which permanent interest is payable from Treasury (GSM 9)	Permanent
82	TNTC 26	Register of padlocks	Permanent
83	TNTC 5	Cash book both for receipt and payment	12 years

84	TA 24	Daily receipts and repayment of deposits register (personal) deposits.	12 years
85		Register of pension and graduation	25 years
86		Register of repayment of original account deposit (TAVI)	12 years
87	TAVI	Register of repayment of revenue deposits	12 years
88		Other subsidiary register of receipts	12 years
89	GSM 14	Register of payments of interest on Promissory notes (GSM 14)	12 years
90		Register of payment on account of military miscellaneous service (Pension)	25 years
91	TA. 22	Register of personal deposits.	6 years if in case the balance has not been accepted by admin trative the Register should be retained the acceptance certificate is obtained
92	TNTC.81	Register of pension payment order on Treasuries	35 years
93	TNTC 24	Treasuries daily balance sheet	6 years
94	TN.I	Register of cash book of receipts	6 years
95	T.I	Register of cash book of payments	6 years
96	TNTC	Register of currency chest book	6 years
97	TN 46	Plus and minus Memorandum	10 years
98	TNTC 106	Register of retrenchment orders	3 years
99	TNTC 92	Register of un currency silver coin	12 years
100	Form XV	Stock book of court fee stamps	12 years
101	XV	Stock of book of ordinary and service postage stamps	12 years

102	XXVI	Sale register of all types of stamps in single lock and double lock.	12 years
103		Opium Register	12 years
104	TNTC 19	Register of safe custody of sealed parcels for safe custody **Note**: before destruction of this register it should be ensured that all the safe custody particulars returned to the department officers.	5 years
105	TNTC	Bill receipt register	3 years
106	TN 49	Statement Lapsed deposit	8 years.