



ABSTRACT

Tamil Nadu Treasury Code, Volume-I - Implementation of Integrated Financial and Human Resources Management System (IF&HRMS) - Introduction of Pre-Audit System on par with Pay and Accounts Offices in all Treasuries including Sub-Treasuries instead of Post Audit System - Orders – Issued.

FINANCE (T&A-III) DEPARTMENT

G.O.Ms.No.13

Dated:10.01.2019.

விளம்பி, மார்கழி – 26.

திருவள்ளூர் ஆண்டு – 2049.

Read:

1. G.O.Ms.No.400, Finance (T&A-III) Department, Dated: 10.10.2013.
2. G.O.Ms.No.106, Finance (T&A-III) Department, Dated: 31.03.2016.
3. From the Principal Secretary/ Commissioner of Treasuries and Accounts, R.C.No. 048220/ IFMS/ 2016-7, Dated: 20.12.2018.

ORDER:

In the Government Order first and second read above, the Government have issued orders for the implementation of the Integrated Financial and Human Resource Management System (IF&HRMS) Project, which envisages integration of both Financial and Human Resource Management. As the System contemplates end to end solution for all financial activities, various rules, procedure for drawing payments from Treasuries are being inbuilt in the system. The objective of this Project is to remove various systemic deficiencies in the manual legacy system of operation and optimizing efficiency through comprehensive business process re-engineering.

2) According to instruction 1(b) under Treasury Rule 22, the Pay and Accounts Officers/ Sub-Pay and Accounts Office at Chennai city, Madurai and New Delhi exercise pre-audit functions of the Accountant General in regard to the payments in Chennai city, Madurai and New Delhi. The Pay and Accounts Office (North) Chennai was constituted with effect from 01.11.1954 to take over from the Accountant General, Chennai his pre-audit functions regarding payments in Chennai city and the new office should conduct the same check and in the same manner as was done by the Accountant General under the rules of Indian Audit and Accounts Department. According to Treasury Rule 6 of Tamil Nadu Treasury Rules, Pay and Accounts Office will perform the pre-audit functions of the Accountant General in respect of claims against the Government that may fall due for disbursement and may perform all or any prescribed part of the duties of a Treasury against such claims. In paras 243 to 286 of Pay and Accounts Office Manual, the pre-audit functions of salary and non-salary bills are envisaged.

[P.T.O.]

3) The following main points should be observed in the maintenance of registers:-

I. Establishment Audit :

An Audit Register in form ATM 27 is maintained by each audit unit for the record of payments of bills on non-Gazetted establishment.

- a) The details of temporary establishment should be recorded in a separate part of the register with a notings upto which period temporary posts have been sanctioned.
- b) The details of permanent establishment will be recorded in a separate register.
- c) The complete classification for the Pay and Allowances of establishment will be noted in the top of the folios of Audit Register.
- d) Specimen signature of the Drawing Officer duly attested should be pasted in the first page of the folios allotted for that office.
- e) Sanctioned strength under each category will be prominently noted in the folio.
- f) Time scale of pay of each class of establishment should be noted.
- g) All special pay, conveyance allowance etc, should be noted in the folio.
- h) **Fly Leaf :**

In respect of all establishments borne on a grade, a fly leaf in respect of employee should be pasted in the folio of Audit Register. This sheet being an important record in the audit of claims. In the fly leaf the name of employee should be entered indicating the pay etc. The changes on account of pay, increments, promotion, reversion, retirements etc, and surrender of EL, encashment of EL on retirement should be indicated in the fly leaf, his joining entry as well as transfer entry will be noted in fly leaf.

II. Details of check against sanctioned strength :

One of the important checks to be exercised in pre-audit is to ensure that, the number of persons for whom salary claimed is not in excess of the strength sanctioned for each class of establishment.

III. Special charges register :

For the audit of contingent expenditure against sanctions accorded by the Department authorities, a register in form 33 is maintained in each unit. Sanctions for remuneration, reward to Non-official and Non-Gazetted official, purchase orders issued by departmental authorities be entered in the register opened in this purpose. In the register, all entries relating to the noting of a sanction will be entered first and the entries relating payment of bill against it should be attested by the Gazetted officer. Through the maintenance of this register, the expenditure against a sanction by the drawal of more than one bill on different dates, such double claims will be easily detected.

IV. Periodical charges register :

The periodical charges register is maintained in form ATM 35 to note and watch the sanctions to recurring contingent charges which are incurred against the sanctions accorded by the higher authorities. Since, entries in the above registers are made then and there payments of double claims can be avoided. If the Drawing and Disbursing Officer presents another bill for which he obtained payment already will be detected on seeing the entries in the registers. If no entries are made, Drawing and Disbursing Officer can prefer any no. of claims which will not be come to notice on the Treasury side.

V. Objection Book :

The following items of advances are recorded in the objection book maintained in each unit of Pay and Accounts Office and the following items are entered in the objection book and watched until the amount is finally adjusted in full.

- i) Advance of Traveling Allowance (TA) on Tour.
- ii) Advance of Tour Traveling Allowance (TTA) on Transfer.
- iii) Advances for meeting expenditure under contingencies.
- iv) Wrong fixation of pay and overdrawn leave salary pointed out by the Accountant General.
- v) Want of stamped receipt from payees.
- vi) Payment of grant in aid when the certification of utilization awaited from the sanctioning authorities.
- vii) Advances sanctioned by the Government under Article 99 of Tamil Nadu Financial Code, Volume-I (This register alone is available in Treasury in Form Tamil Nadu Treasury Code 57A)

Since, the advance details are entered in the objection book and the Drawing and Disbursing Officers/ Head of the Departments are reminded periodically to adjust the advances this register is more useful in Pay and Accounts Offices to watch the outstanding advances until the amount is finally adjusted in full. In the case of Treasuries, all the above mentioned registers are not maintained (except item no vii).

4) Now, consequent on the implementation of Integrated Financial and Human Resource Management System, pre-audit functions now in vogue in Pay and Accounts Offices (i.e.) all watching registers have been incorporated in the software as reports. It is pointed out that the Accountant General presents the financial accounts to the Government on the basis of the accounts rendered and the vouchers sent by the Treasuries. The efficiency with which the Treasury is run has got a clear bearing on the effectiveness with which the financial administration of the Government is run. Therefore, it is very much essential to have pre-audit system in all the Treasuries uniformly as in the case of Pay and Accounts Office and as per the audit provisions envisaged in Pay and Accounts Office manual in order to improve the efficiency in audit and to avoid forged bills or defalcation of Government money. Due to introduction of Pre-Audit system in Treasuries, there may not be any increased volume of workload, as the above registers/ records are maintained in the system itself as reports. In the Integrated Financial and Human Resources Management System software, Treasury audit points and check points to Drawing and Disbursing Officers have been prescribed considering the pre-audit points uniformly for Pay and Accounts Offices and Treasuries including Sub-Treasuries.

5) The Principal Secretary/ Commissioner of Treasuries and Accounts has requested that the Government issue suitable orders to introduce Pre-Audit System in all the Treasuries including Sub-Treasuries and Pension Pay Office on par with the Pay and Accounts Offices, to improve the efficiency in audit and in order to maintain uniformity in Audit for both Pay and Accounts Offices and Treasuries including Sub-Treasuries and Pension Pay office.

6) The Government after careful examination accept the proposal of the Principal Secretary/ Commissioner of Treasuries and Accounts to introduce Pre-Audit System in all the Treasuries including Sub-Treasuries and Pension Pay Office on par with the Pay and Accounts Offices, to improve the efficiency in audit and in order to maintain uniformity in Audit for both Pay and Accounts Offices and Treasuries including Sub-Treasuries and Pension Pay office on implementation of Integrated Financial and Human Resources Management System (IF&HRMS).

(BY ORDER OF THE GOVERNOR)

**K.SHANMUGAM,
ADDITIONAL CHIEF SECRETARY TO GOVERNMENT.**

To

The Principal Secretary/ Commissioner of Treasuries and Accounts, Chennai-35.

All Secretaries to Government, Secretariat, Chennai-9.

The Secretary, Legislative Assembly, Secretariat, Chennai-9.

The Secretary to Governor, Chennai-32.

The Governor's Secretariat, Raj Bhavan, Chennai-32.

All Departments of Secretariat, Chennai-9.

The Accountant General (Accounts & Entitlements), Chennai-18.

The Principal Accountant General (Audit-I) Chennai-18.

The Accountant General (Audit-II) Chennai-18.

The Registrar General, High Court, Chennai-104.

The Chairman, Tamil Nadu Public Service Commission, Chennai-3.

The Registrar of all Universities in Tamil Nadu.

The Director of Pension, Chennai-35.

The Pension Pay Officer, Chennai-35.

The Pay and Accounts Officer, Secretariat, Chennai-9.

The Pay and Accounts Officer, (North/ South/ East), Chennai-1/35/5.

The Pay and Accounts Officer, Madurai-625 001.

All District Treasury Officers/ Sub-Treasury Officers.

The Pay and Accounts Officer, High Court, Chennai.

The Sub-Pay and Accounts Officer, High Court Bench, Madurai.

The Sub-Pay and Accounts Officer, Corporation of Chennai, Chennai.

The Sub-Pay and Accounts Officer, New Delhi.

Accenture Services Private Limited, Chennai.

M/s. Wipro Private Limited, Chennai.

Pricewaterhousecoopers, Chennai.

Copy to:

The Secretary to the Hon'ble Chief Minister, Chennai-9.

The Chief Minister's Office, Chennai-9.

The Special Personal Assistant to the Hon'ble Deputy Chief Minister, Chennai-9.

The Senior Private Secretary to the Chief Secretary to Government, Chennai-9.

The Senior Principal Private Secretary to Additional Chief Secretary to Government,
Finance Department, Chennai-9.

The Senior Principal Private Secretary to Principal Secretary to Government
(Expenditure), Finance Department, Chennai-9.
Stock file/ Spare copy.

//FORWARDED: BY ORDER//

S. L. Veni
10/01/19
SECTION OFFICER.
S. L. Veni
10/01/19