



ABSTRACT

Tamil Nadu Treasury Code, Volume-I - Budget and Fund release Pattern and the drawal pattern of major State funded schemes to the State Owned Entity – Amendment in Treasury Rule 32 (a) (b) (c) and also Subsidiary Rule 1 (a) (b) under Treasury Rule 32 in Section IX - Responsibilities money withdrawn - Amendment as inclusion of definitions in Treasury Rule 2 (xix) and Treasury Rule 2 (xx) - Orders – Issued.

FINANCE (T&A-III) DEPARTMENT

G.O.(Ms).No.342

Dated: 29.11.2023.

திருவள்ளூர் ஆண்டு- 2054.
சோபகிருது வருடம்,
கார்த்திகை-13.

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. Government Letter No.29226/Finance (RDMU) Department/ 2023-1, Dated:05.09.2023
4. From the Principal Secretary/ Commissioner of Treasuries and Accounts, R.C.No. E88750/2023/D1, Dated: 25.09.2023 and 09.10.2023.

Order:

In the Government orders first and second read above, the Government have issued orders for the implementation of the Integrated Financial and Human Resource Management System (IFHRMS) 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. In the Government Letter 3rd cited, the Government insisted to change the expenditure incurring pattern from the current practice of 'advance drawal mode' to the 'direct treasury release mode'. This revised expenditure incurring pattern shall be brought into force from 01.10.2023.

3. In the letter 4th cited, the Commissioner of Treasuries and Accounts has proposed for the change in Budget and Fund release Pattern and the drawal pattern of

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major State Funded Schemes to the State Owned Entity (SOE) from "advance drawal mode from Treasury" to "Direct Treasury release mode" to the end beneficiary by the way of amendments in Treasury Rule 32 (a) (b) (c) and also Subsidiary Rule 1 (a) (b) under Treasury Rule 32 in Section IX – Responsibilities moneys withdrawn and amendments in Treasury Rule 32 (a) (b) (c) and also Subsidiary Rule 1 (a) (b) under Treasury Rule 32 in Section IX – Responsibilities moneys withdrawn and amendment as inclusion of definitions in Treasury Rule -2 (xix) and Treasury Rule -2 (xx) and the Government accepts the amendments proposed by the Commissioner of Treasuries and Accounts.

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 to the Rules for the Tamil Nadu Treasury Code, Volume-I, Treasury Rule 32 (a) (b) (c) and also Subsidiary Rule 1 (a) (b) under Treasury Rule 32 in Section IX – Responsibilities moneys withdrawn and amendment as inclusion of definitions in Treasury Rule -2 (xix) and Treasury Rule -2 (xx).

The amendments hereby made shall be deemed to have come into force on the **01.10.2023.**

Amendment

Rule No.	Existing Rule	Rule No.	Amendment
Rule 2	Amendment as inclusion in Rule.	Rule 2 (xix)	"State Owned Entity" (SOE) means a legal entity that is created by the Government in order to partake Commercial activities on behalf of the Government. It may be established by an executive order of the Government or an act of Legislation in order to provide product and services to citizens and implementation of Government schemes etc.,

Rule 2	Amendment as inclusion in Rule.	Rule 2 (xx)	"Employee State of Owned Entity" means any person serving in connection with the affairs of the State Owned Entity whether remunerated by salary or not and included every person who is authorized to receive, keep, carry or spend moneys on behalf of the State of Owned Entity's.
32. a)	Subject as hereinafter provided in this rule, the procedure to be observed by a Government servant in regard to the moneys withdrawn from the Government account for expenditure shall be such as may be prescribed by the Government after consultation with the Accountant-General.	T.R.32 (a)	Subject as hereinafter provided in this rule, the procedure to be observed by a Government servant / Employee of State owned entities in regard to the moneys withdrawn from the Government account for expenditure shall be such as may be prescribed by the Government after consultation with the Accountant-General.
b)	A Government servant supplied with funds for expenditure shall be responsible for such funds until an account of them had been rendered to the satisfaction of the Accountant-General. He shall also be responsible for seeing that payments are made to persons entitled to receive them.	T.R.32 (b)	A Government servant / Employee of State owned entity supplied with funds for expenditure shall be responsible for such funds until an account of them had been rendered to the satisfaction of the Accountant-General. He shall also be responsible for seeing that payments are made to persons entitled to receive them.
c)	If any doubt arises as to the identity of the Government servant by whom an account of such funds shall be rendered, it shall be decided by the Government.	T.R.32 (c)	If any doubt arises as to the identity of the Government servant / Employee of State owned entity by whom an account of such funds shall be rendered, it shall be decided by the Government.
T.R.32 S.R.1 (a)	Government servant is responsible for the safe custody of moneys received	T.R.32 S.R.1 (a)	Government servant / Employee of State owned entity is responsible for the safe custody

	by him from the treasury for expenditure on behalf of the Government and shall maintain the prescribed accounts for watching the correct disposal of the money (e.g., by disbursement of pay, allowances etc., among the staff) and for checking the cash balance in the office.		of moneys received by him/her from the treasury for expenditure on behalf of the Government and shall maintain the prescribed accounts for watching the correct disposal of the money and for checking the cash balance in the office.
b)	The following rules shall be observed by all the Government Offices who are required to (a) receive the Government dues and handle cash and/or (b) perform the functions of drawing and disbursing officers (with or without cheque drawing powers)	T.R.32 S.R.1 (b)	The following rules shall be observed by all the Government Offices /State owned entities who are required to (a) receive the Government dues, Subsidy, Grants for Specific Schemes, Grants for Debt Servicing, Grants for Terminal Benefits, Loan For Specific Schemes, Loan For Debt Servicing, Loan For Terminal Benefits, Ways and Means Advances, Investment and Additional Investment - Assistance to State Owned Entity for various purposes and handle cash and/or (b) perform the functions of Drawing and Disbursing Officers (with or without cheque drawing powers)

(BY ORDER OF THE GOVERNOR)

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

To
All Additional Chief Secretaries / Principal Secretaries / Secretaries to Government,
Secretariat, Chennai-9.
The Commissioner of Treasuries and Accounts, Chennai-35.

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.
All State Government Owned Boards /Corporations.
The Accountant General (Accounts & Entitlements), Chennai-18.
The Accountant General (Audit-I) Chennai-18.
The Accountant General (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 Deputy Secretary to Government (Budget/IFHRMS), Finance Department, Chennai-9.
The Additional Director, Bureau of Public Enterprises, Finance Department, Chennai-9.
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, High Court, Chennai.
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 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.

Copy to:

The Special Personal Assistant to the Hon'ble Minister for Finance & Human Research 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/RMDU/BPE) Department, Chennai-9
Stock file/ Spare copy.

//FORWARDED / BY ORDER//

P. J. Joseph
29.11.23
SECTION OFFICER
POB
29.11.2023

