



FINANCE (SALARIES) DEPARTMENT

G.O.Ms.No.375, Dated 26th December 2022

(Subakiruthu, Margazhi-11, Thiruvalluvar Aandu-2053)

ABSTRACT

Finance Department – Loss of Government money – Write off – Enhancement of monetary limit – Orders – Issued.

Read:

1. G.O.Ms.No.237, Finance (Salaries) Department, dated 12.06.2007.
2. G.O.Ms.No.334, Finance (BG-I) Department, dated 22.10.2022.

ORDER:-

According to Rule 35 (1) (a) (xlvii) (b) and 42 (3) of the Business Rules and Secretariat Instructions, Finance Department is empowered to make rules to govern financial procedure in general for all departments.

2. In the Government Order first read above, orders were issued to enhance the financial limits for write off of Government money with the following financial limits.

Sl. No.	Financial limit	Authority empowered to order write-off
1.	Upto Rs.50,000/- in each case subject to an annual ceiling of Rs.5,00,000/-.	Secretaries to Government concerned.
2.	From Rs.50,001/- to Rs.1,00,000/-	Minister Concerned
3.	From Rs.1,00,001/- to Rs.50,00,000/-	Minister incharge of Finance

4.	Above Rs.50 lakhs to Rs.1 Crore	Chief Minister
5.	Above Rs.1 Crore	Cabinet

3. In the Government Order second read above, orders were issued for delegation of powers, in which the following provision also revised in the Sl. No.16 of the Annexure to the G.O.,

Sl. No.	Description	Powers of Delegation
16.	Write off and losses: i) Losses of public money included in the cash and stores	Departments of Secretariat can sanction write off up to Rs.1,00,000/- in each case subject to an overall limit of Rs.10,00,000/- per annum
	ii) Losses on account of non-realisation of sums due to Government	Departments of Secretariat can sanction write off up to Rs.5,00,000/- in each case subject to an overall limit of Rs.50,00,000/- per annum

4. Accordingly, the Government has decided to enhance the existing financial limits for write off of Government money. Accordingly, the Government direct that the monetary limit for write off of losses of Government money (non-recurring) be revised and fixed as detailed below:-

Sl. No.	Financial limit	Authority empowered to order write-off
1.	Upto Rs.1,00,000/- in each case subject to an annual ceiling of Rs.10.00 lakh.	Secretaries to Government concerned.
2.	From Rs.1,00,001/- to Rs.10,00,000/-	Minister Concerned
3.	From Rs.10,00,001/- to Rs.1,00,00,000/-	Minister incharge of Finance
4.	From Rs.1,00,00,001/- to Rs.5 Crore	Chief Minister
5.	Above Rs.5 Crore	Cabinet

5. Necessary amendments to Tamil Nadu Financial Code Volume – II will be issued separately. The Departments of Secretariat are requested to take note of the revisions made and follow the appropriate financial procedure based on the revised limits.

(BY ORDER OF THE GOVERNOR)

**N. MURUGANANDAM
ADDITIONAL CHIEF SECRETARY TO GOVERNMENT.**

To

All secretaries to Government, Chennai-09.
All Departments of Secretariat (O.P.), Chennai-09.

Copy to:

The Governor's Secretariat, Chennai-25.
The Secretary to Chief Minister, Chennai-09.
Personal Assistants to all Ministers, Chennai-09.
All Officers in Finance Department, Chennai-09.
All Section in Finance Department, Chennai-09.
The Public (SC) Department, Chennai-09.
Stock file / Spare copy.

// Forwarded: By Order//


SECTION OFFICER
S.F.
26/12/22