

**TREASURY AND ACCOUNTS
DEPARTMENT**

SUB COMMITTEE REPORT

ON

AUDIT POINTS UNDER

**AUTOMATED TREASURY BILL
PASSING SYSTEM**

2006

INTRODUCTION

In Letter No. 51282/2003/P2 dated 21.7.2006, the Special Commissioner and Commissioner of Treasuries and Accounts , has requested the Sub Committee to examine and confirm the correctness of the codal provisions of the Audit points presented by the Treasury Officers, Karur and Theni.

The Sub Committee has examined the matter in detail. Besides verifying the correctness of the codal provisions, the Committee has redrafted the various points, noted the authorities wherever they were not indicated, rearranged the sequence to suit the processing of bills for payment and also included certain items of bills not in the earlier list. Few points noted by the Treasury Officers were omitted considering them as purely administrative aspects to be dealt with by the Drawing Officers. Further there were certain certificates which though relevant could not be included in view of the consolidated certificate incorporated already in the existing bills to the effect that "CERTIFIED THAT THE CLAIM HAS BEEN MADE AS PER RELEVANT CODAL PROVISIONS" and this is adopted as adequate placing the responsibility on the drawing officer.

The Sub Committee expresses its thanks to the Special Commissioner for entrusting this verification and to the Joint Director, Personal Assistant (TC) and other members of staff of the Commissionerate for extending their courtesy and co-operation in completing the work.

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I. COUNTER VERIFICATION OF BILLS

1. Verification of pre-assigned serial number of Token-Cum-Acknowledgement Form (TNTC 104 F)
2. Verification of permissible DP code in respect of the DDO.
3. Budget allotment verification.

II. AUDIT POINTS COMMON TO ALL CATEGORIES OF BILLS.

1. Place of payment is not noted on the bill . T.R. 19.
2. Want of orders on delegation of powers authorizing the DDO to draw bills at the Treasury. S.R. 2 (h) – T.R. 16.
3. Bill is not in the prescribed form. SR. 2(b) TR.16.
4. Want of correct Head of Account up to sub-detailed head. SR2(a) (6) TR 16.
5. The signature of the D.D.O. is not dated. SR 2(b) TR16 and Govt. Memo 2770-1/EXPA/65-3 Finance dt. 19.4.65.
6. Want of attestation of the DDO for the correction and alteration with dated full signature. SR. 2(d) TR.16 and G.M. 27701/ EXP A / 65-3, Finance, dt.19.04.1965.
7. Correct Protective endorsement should be made in red ink. SR 2(c) TR16.
8. The net amount of the bill differs in words and figures. SR 2(c) TR 16
9. The Signature of the DDO does not tally with specimen signature. SR 2 (t) TR 16.
10. Financial sanction communicated is not signed in ink by the authorized authority Note –I Art.45 of TNFC Vol-I.
11. Amount of the bill is not arithmetically accurate. Note (5) Art. 56 TNFC Vol.I.
12. Want of Non-drawal certificate SR. 14 TR.16.
13. Want of Enfacement slip duly filled in and signed. G.M. 4362/DP/72-1 Fin. Dept. dt. 7.11.72 and G.O. Ms. No. 27 Fin. 29.1.76.
14. Want of endorsement in the bill for issue of an account payee cheque / DD in favour of the claimant / Supplier. (For all non salary item and G.O.Ms.No. 901 Fin. (Sal.) Dept. dt. 20.9.77) G.O.Ms. No. 1116 Finance (T&A) Dept. dt. 6.8.79.

AUDIT POINTS SPECIFIC TO INDIVIDUAL CATEGORIES OF BILLS

1. SALARY

1. Want of separate bills for permanent / Temporary establishment noting the authority. SR 7 TR 16.
2. Want of particulars of G.O. No. and date in the bill in which the Temporary Establishment was sanctioned, the period upto which sanctioned and last continued SR 7 TR 16.
3. Want of certificate for the claim of Temporary establishment beyond the expiry period of sanction. Note SR 7 TR 16.
4. Want of Express Pay orders from Government for the claims of the newly formed office. Note to instruction 1 – TR 17.
5. I.T., was not deducted SR 2 (I) TR16.
6. Want of IT statement (in respect of Self Drawing Officers) for February salary claim / arrears claim upto 31st March. SR 2 (I) TR 16.
7. Professional Tax is not recovered from the salary bill for the month of August / January. G.O.No. 65 MAWS dt. 24.4.90, G.O.No. 249 MAWS dt. 28.12.98 & G.O.No. 11 MAWS dt. 12.1.99.
8. Recovery towards contribution to the Contributory Pension Scheme is not made at 10% of Pay + DP + DA in respect of employees joined in Government service on or after 01.04.2003, G.O. 259 Fin.. 6.8.2003, 304 Fin. 27.5.2004, G.O. 430 Fin. dt. 6.8.2004.
9. Recovery towards House Rent in respect of Government quarters is incorrect. FR 45, G.O. Ms. No. 162 Fin. (PC) Dept. dt. 17.4.98.
10. Want of recovery schedules in the prescribed form. (for long term advances schedules in TNTC 41-D) SR 2(L) TR 16.
11. Want of Increment certificate. Art.75 of TNFC Vol-I & SR.13 TR 16.
12. Rate of joining time pay and allowances claimed are not correct. FR 107 (HRA / CCA should be preferred at the rate whichever is less)
13. Want of LPC for the Transferees. SR 12 TR 16.
14. Want of Page-war total and an abstract at the end of the bill. Note (5) Art.56 TNFC Vol.I.
15. Want of separate bill for arrears. SR 14 TR16.
16. Want of Estimated Annual Income statement for deduction of Income Tax in the current financial year in the March Salary Bill of Self Drawing Officers. Sec.192 of I.T. Act. 1961.

2. SALARY ARREARS

1. Want of sanction order for payment of arrears. Art 55 of TNFC Vol-I.
2. Want of increment certificate for arrear claim of increased pay. SR 13 TR 16 & Art 75 of TNFC Vol-I.
3. Want of Non-drawl certificate with pay drawn particulars covered for the entire period of arrear claim. SR 14 TR 16.
4. Increased rate of rent recovery is not effected due to increase in pay. FR 45.
5. Want of Page war total with an abstract at the end of the bill. Note (5) Art.56 TNFC Vol.I.
6. IT was not deducted for arrears with revised IT statement. SR 2(I) TR 16.
7. Want of certificate to the effect that a note of Arrear claim has been made in Office Copy of Pay Bill. SR 14 TR 16.
8. Want of Pay Fixation Statement for Pay Commission arrears and fixation of pay on promotion. G.O. Ms. No. 162 Fin. 17.4.98 and 22 B of F.R.

3. SURRENDER LEAVE SALARY

1. Want of certificate to the effect that necessary entries have been made in the Service Book and in the leave account of the Govt. servant about the surrender of earned leave. G.O.Ms.No. 783 Fin. dt. 10.9.68 and G.O. No. 1089 P&AR (FR.II) dt. 1.11.1980.
2. Want of a Certificate to the effect that the surrender of EL sanctioned after the interval of one year. G.O.No. 1089 P& AR (FR-II) 01.11.1980.
3. Details of sanction for the claim preferred not noted. G.O.Ms. 1089/P&AR (FR-II) Dept. dt.01.11.1980.
4. Details on further Continuance Orders for Temporary establishment not furnished. SR 7 TR 16
5. Medical Allowance claimed is inadmissible. Govt.Lr.No.30421/All-I/89-1 Fin(All-I)Dept, dated:05.05.1989.
6. Sanction accorded prior to the due date of surrender of Earned Leave is not in order. G.O. Ms. No. 1089 P&AR (FR.II) dt. 1.11.80.

4. MEDICAL REIMBURSEMENT CLAIM

1. Want of prescribed application Form and EC. Rule 29-A(1) of TNMA Rules.
2. Cash Memos do not contain TNGST No. vide G.O. Ms. No. 206 Health & Family Welfare Dept., dt. 02.04.1996. and name of the entitled personnel G.O. Ms.No. 1853, Health, Education, Labour Dept., dt. 20.6.1957)
3. Cancellation of Cash Memos with necessary endorsement is not made in cash memos. G.O.Ms. 2380, Health, dt. 19.12.1969.
4. The claim is not preferred within 3 months from the date of cash memo. G.O.Ms. No. 2308, Health Dept. Dt.24.12.81, G.O.Ms.No.2380, Health Dept, dt.19.12.1969.
5. A cut of 15% for the belated claim beyond 3 months from the date of cash memo is not made / The claim made after one year from the date of cash memo is inadmissible. G.O.No.2308 Health, dt.24.12.1981.
6. Want of Certificate to the effect that delay is due to administrative reasons. G.O.Ms. No. 2308, Health Dept. Dt.24.12.81.
7. Want of certificate to the effect that medicines purchased have been verified with the List of Inadmissible Medicines of allopathy / ayurvedic / unani / Siddah for each bill. Note 2(iii) Rule 29 (A) of TNMA Rules.
8. Want of details of period of treatment and nature of illness. in the Essentiality Certificate Rule. 29 A (1) of TNMA Rules.
9. All Cash memos and Essentiality Certificate are not countersigned by the Authorized Medical Attendant as required. 2(iii) Rule 29 A of TNMA Rules.
- 10.Registration No of the Authorized Medical Attendant is not furnished in the EC. G.O.Ms.No.2380, Health Dept., dated: 19.12.1969.
11. Want of a certificate to the effect that the individual was appointed prior to 21.04.1995. G.O.Ms. No.261, Health and Family Welfare, dt. 21.04.1995.
- 12.Want of orders of Government for treatment in Private Hospitals (Other than Specialised Surgery / Treatment). G.O.Ms.No. 1023, Health Dept. Dt. 17.06.1980.
- 13.Want of a certificate to the effect that the family members are wholly dependant upon the Govt. servant. G.O.No.1357, Health Dept. dt.01.06.1962.

14. The claim should be restricted to 60% of Basic pay as on 01.09.1998. G.O.No.499, Finance (PC) Dept., dt.15.09.1998.
15. Want of certificate that the claim for treatment taken simultaneously under both modern and Indigenous or under both the two systems is not made. G.O.Ms.2596 Health dept., dated: 4.11.1970.
16. Want of countersignature by the authority competent to countersign the T.A. claim. Govt. Memo No. 106704/H8/65, Health Dept., dt. 20.11.65.

5. ADVANCE OF PAY

1. Details of sanction is not noted in the bill. Art.239 T.N.F.C.Vol.I.
2. The Advance of pay is not restricted to one month's Pay. Art 239(c) of TNFC Vol-I.
3. Advance of Pay is inadmissible for the transfer as there is no change of station – Art.239 TNFC Vol.I.
4. Want of LPC for the Advance of pay drawn in the new station within a month. Instn-I (f) TR 19.

6. FESTIVAL ADVANCE

1. Want of Sanction Order of competent authority. Sl.No. 15 Appx.28 TNFC Vol.II.
2. Want of Certificate to the effect that no previous festival advance is outstanding. Rule 16 Appendix 28 of TNFC Vol-II.
3. Want of Certificate to the effect that no Festival Advance was sanctioned earlier during the calendar year Rule 3 Appendix 28 TNFC Vol-II.
4. The advance sanctioned for the Festival noted in the claim is inadmissible Rule 1 appendix 28 of TNFC Vol. II.
5. The F.A. sanctioned prior to one month of the date of festival is inadmissible. Rule 7 Appx.28 TNFC Vol.II.
6. The recovery of advance ordered in the sanction order is incorrect with reference to date of festival Rule 8 Appendix 28. TNFC Vol.II.

7. ENCASHMENT OF EARNED LEAVE (TLS)

1. Want of certificate to the effect that entries are made in the SR of the individual regarding the encashment and that leave account closed to Nil. G.O.Ms. 1089 P&AR (FR II) Dept. Dt. 01.11.1980.
2. Want of endorsement in the bill for issue of an account payee cheque / DD in favour of the retired employee. G.O.Ms.No.651, Finance (T&All) Dept., Dated: 11.6.1990.
3. IT was not recovered at appropriate rate in case of Unearned Leave on Private Affairs. Section 10 of IT Act 1961.

8. ADDITIONAL CHARGE ALLOWANCE

1. Want of sanction by the competent authority for the drawal of Additional Charge Allowance. Rule 49 (1) (iii) FR.
2. The claim is not admissible beyond 5 months for a particular post. Rule 49 (iii) FR.
3. The officer in charge has not worked beyond 39 days. Rule FR 49(1)(i).
4. The claim is not made at admissible rates. FR 49 (1) (iii).
5. Arrears of additional pay is not admissible. FR 49(1) (iii).
6. Want of Certificate to the effect that duties and responsibilities of the post held in additional charge are not divisible in the sanction proceedings. Ruling (5) Sub para 4 (iii) of FR 49.
7. The claim should be preferred in the regular post and expenditure should be debited under the appropriate head of account relating to the post additionally held. SR 2 – TR 16.
8. HRA and CCA are not admissible for the claim Note 7 – FR 49.

9. SUBSISTENCE ALLOWANCE

1. Medical allowance is not admissible during the period of suspension. Govt. Lr. No.107557/ Allowance – 1/ 89-2. Finance (Allowance-8) Dept. Dated: 08.01.1990.
2. Want of non-employment certificate. Rule FR 53(2).
3. Want of Certificate to the effect that the suspended employee resides at the Head Quarters fixed by the competent authority. 17 (e) of TNCS (D&A) Rules. FR 53 (3).
4. Want of certificate to the effect that the subsistence allowance beyond six months is regulated as per proviso to FR 53 (1) (a).
5. Recoveries towards compulsory deduction are not effected from the subsistence allowance. Ruling 2 FR 53.
6. Dearness pay sanctioned with effect from 01.01.2006 is not admissible Government letter No.11487/ PC/ 2006-1, Finance (PC) Department, dt. 13.4.2006.

10. LTC ADVANCE

1. Sanction orders for advance claimed is not enclosed. G.O. Ms. No. 407 Fin. dt.15.6.81. 244 A TNFC Vol.I.
2. Advance has to be restricted to 80% of the cost of journey. G.O.Ms. No. 407 Fin. dt.15.6.81. 2 (i) 244 A TNFC Vol.I.
3. Want of Form III duly filled. G.O.Ms. No. 407 Fin. dt. 15.6.81.
4. Want of copy of orders permitting to avail LTC. G.O.Ms. No. 407 Fin. dt. 15.6.81.

11. LTC

1. Particulars of leave granted for availing LTC are not furnished. G.O. Ms. No. 862 Fin. dt. 11.8.86.
2. Daily Allowance is not admissible. G.O.Ms.No. 407 Fin. All.I dt.15.06.1981.
3. Want of Forms I,II & III duly filled. Rule G.O.Ms. No.407, Fin. (All-I) Dept. Dt.15.06.1981.
4. The declared place of visit does not fall within the State. G.O.Ms.No. 407 Fin. (All.I) dt.15.06.1981.
5. For the journeys performed outside the State, the total LTC Claim should be restricted to 400 kms. from Headquarters. G.O.No.2 Fin.(Allowance) Dept. dated: 3.1.1994.
6. The claim for Senior Citizens has not been restricted to concessional rate. G.O.Ms.No. 407 Fin. dt.15.06.1981.
7. Want of declaration for the claim in respect of parents and in-laws. G.O.Ms.No. 407 Fin. dt.15.06.1981.
8. Want of Copy of sanction orders for availing LTC / bill is not countersigned by competent authority. G.O. Ms. No. 407 Fin. 15.6.81.
9. Journey was performed prior to the date of issuance of sanction order claim is inadmissible Govt. Lr. 74995/All.I/87-1 Fin. dt. 15.9.87
10. The LTC claim was not preferred within a month from the date of completion of return journey. G.O.Ms. No. 407 Fin.(All-I) Dept. Dt. 15.06.1981/ Belated claim of LTC with 15% cut is inadmissible. Lr. 74995/All.I/87-1 Fin. dt. 15.9.87.
11. LTC is not admissible to Temporary Government Employee / Probationer. G.O. Ms. No. 1113 Fin. dt. 7.10.99

12. LTC is not admissible to Parents in laws of women Government servant when her spouse is a Government servant. Govt. Lr. 118982/82-2 Fin. Dept. dt. 18.8.83.
13. Certificate to the effect that the Government servant for whom LTC is claimed for both ways in a Block of 4 year, has more than 2 years of service. Govt. Lr. 44312/All.I/93-1 Fin. 19.5.93.

12. TOUR ADVANCE

1. Want of sanction order under Art. 84 TNFC I / Bill is not countersigned sanctioning the advance by the competent authority. Govt. Memo No. 102720/S1/80-3 Fin. Dept. dt. 22.1.1981.

13. TOUR TA

1. The bill is not countersigned by the competent authority. SR 16 TR16.
2. The claim is not preferred within the stipulated period. Art.52 of TNFC Vol-I.
3. Flat rates should be restricted to 4 in a single day. Ruling (5) Rule 46 TNTA Rules.
4. Flat rate and IC is not admissible for journeys performed in Government vehicles. Ruling (2) Rule 46. TNTA Rules.
5. IC is inadmissible for the tour by bus / train less than 160 Kms. from Headquarters. Ruling 10 Rule 46 of TNTA Rules.
6. IC for both ways is inadmissible as the absence is less than 24 hours. – Rule 46 TNTA Rules.
7. Want of original Cash receipts / bills / vouchers for lodging for the claim of special rate of D.A. for the stay in Hotels. Note 1 Annexure I TNTA Rules.
8. The DA claimed is not regulated with reference to time of departure and arrival. Rules 40 & 41 TNTA Rules.
9. Daily allowance is inadmissible for availing CL / Holidays. Rule 43 (a) TNTA Rules.
10. The DA claimed is not restricted at the rates of $\frac{1}{4}$ th / $\frac{1}{2}$ / $\frac{3}{4}$ th, since the Government Servant is allowed free Board and lodging / free Board / free lodging. Rule 43(b) TNTA Rules.
11. For absence from Head Quarters at any one place exceeding 60days, only TTA is admissible. Rule 44(b) TNTA Rules.

12. Want of sanction from Government for the study tour performed outside the State. Govt.Lr.No.154099/All-II/89-I,Fin. dated:10.05.1990.
13. Want of certificate of attendance and Service Book entries for having attended Bhavanisagar Civil Services Training or any specific Training. G.O. No. 38 P & AR dt. 5.1.1985.
14. The claim is not restricted to the admissible ceiling. G.O.Ms.No. 444 Fin Dept. Dt.31.08.1998.(20%, 25%. 27% of Basic Pay as the case may be)
15. Want of delay certificate from the competent authority for the belated presentation of the claim at the treasury. Note (1) At.52 TNFC Vo.I.
16. Court Attendance Certificate should be enclosed in original in respect of tour for attending Court. Rule 96 TNTA Rules.
17. For journeys within city limits, TA is not admissible even through the distance exceeds 8 km. – Ruling 2 Rule 64 TNTA Rules.
18. PP / Dearness Pay should not be treated as pay for the purpose of calculation of T.A. (Determining the Grade). Rule 2 (xiii) TNTA Rules. G.O. Ms. No. 105 Finance (P.C) Dept. dt. 7.2.96.
19. Proportionate cut of FTA for short tour for the month was not effected – Rule14/TNTA Rules.
20. Mileage claims has to be restricted to 320 kms both ways on a day. Note (i) Rule 27. TNTA Rules.
21. The claim for the Railway Fare by a Higher Class should be limited to that of the class by which the individual is entitled to travel. Ruling under Rule 32/ TNTA Rules.
22. In respect of journeys from office to the Treasury for purpose of presentation of bills and reconciliation work, the claim for daily allowance is inadmissible and only the actual bus fare or rail fare is admissible. G.O. Ms. No. 471 Fin. 22.7.1982, Lr. No. 70330/Fin. (All.I/80-1 dt. 13.3.1981. Govt. Lr.64258/Fin. (All.I)/82-1 dt. 3.5.1984.

14. TRANSFER TA

1. Want of LPC to draw TTA as the 1st claim in the new station. Rule SR 12 TR 16 TNTC Vo-I.
2. Want of details of adjustment of advance drawn. Art.239 of TNFC Vo-I.
3. Want of certificate for non drawal of advance at old station for family members at New station. Art.239 TNFC I.
4. Want of delay certificate from competent authority for the belated presentation of the claim at the treasury. Art. 52 TNFC Vol. I.

5. IC is not admissible for persons other than Government servant. Note (1) under Rule 70 (ix) of TNTA Rules.
6. TTA is inadmissible for transfer from one office to another office in the same station, since it does not involve change of station. Rule.2 (xv) TNTA Rules.
7. Mileage allowance for a journey should be restricted to the shortest / ordinary route declared by the Government. Rule 20/TNTA
8. The claim of TTA presented at the treasury for a journey on appointment / on reversion to / from Foreign service is inadmissible. Ruling (1) & (2) Rule 69 (a) TNTA Rules.
9. Daily Allowance is not admissible to personal servants. Note (2) Rule 70 (vii) TNTA Rules.
10. Children below 12 years are eligible for $\frac{1}{2}$ D.A – Rule 70(viii) TNTA Rules.
11. IC is not admissible for journeys performed by car. Note (2) Rule 70(ix) TNTA Rules.
12. One half of the lumpsum allowance alone is admissible as personal effects were not transported. Rule 70(x)(b) TNTA Rules.
13. Lumpsum allowance in full claimed is inadmissible as personal effects are transported in a borrowed conveyance. It should be restricted to 50% only. Note (3) Rule 70(x) TNTA Rules.
14. Want of Railway receipt for the transport of conveyance. Rule 70 (iv) TNTA.
15. The mileage claimed at full rate is inadmissible as the conveyance was not transported by its own propulsion. 72 (iii) (a). TNTA.

15. T.A. to Home Town on Retirement

1. No advance of TTA is admissible in respect of the journeys to Home Town on retirement. G.M. No. 8413/PC/13/71-3 Fin. Dept. dt. 4.11.71.
2. Want of certificate prescribed for TTA claim. G.O. Ms. No. 283 Fin. Dept. dt. 18.2.71.
3. Self controlling officers TTA claim to home town on retirement has not been countersigned by the next superior administrative authority. G.O. Ms. No. 283 Fin. Dept. dt. 18.2.71.
4. TTA claim for personal servant is not admissible to Home town on retirement. Govt. Memo.6456/All/75-1 Fin. dt. 28.4.75.
5. Journey on retirement to home town TA was not performed within 6 months from the date of retirement. Govt. Memo. 32557/All.I/72-1 Fin. (All.I) Dept. dt. 7.2.73.
6. The claim was not preferred within 3 months from the date of journey. Govt. Memo. 32557/All.I/72-1 Fin. (All.I) Dept. dt. 7.2.73.
7. Want of details of option to settle down as recorded in Application for sanction of pension at any place within India. G.O. Ms. No. 796 Fin. (All.I) Dept. dt. 28.6.79.

16. CONTINGENT BILLS

1. Want of sanction covering budget appropriation of current financial year. Art.38 TNFC Vol-I. and TR 16 (2) (a).
2. Claim based on the lapsed sanction order is inadmissible and required revalidation from the sanctioning authority. Art. 50 of TNFC Vol.I.
3. The claim has exceeded the monetary limits fixed as per powers delegated by the competent authority. Art.93 TNFC Vol-I. and Appendix 5 TNFC Vol.II.
4. Want of certificate for retaining sub vouchers amounting below Rs. 1000/-. SR. 18(e) TR 16 TNTC Vol-I.
5. Sub vouchers are not enclosed for amounts Rs.1000/- and above. SR18 (e) TR16. TNTC I.
6. Want of pass order / cancellation recorded on sub vouchers. SR. 18(e) TR 16./ Instruction 2 (c) TR 32 (G.O. 356 Fin. dt. 22.5.81).

7. Want of stock entry certificate by the authorized officer on all sub vouchers for the receipt of articles / stores in good condition. Art. 137 of TNFC Vol-I.
8. Claim for recoupment of PA made more than 2 times in a month is inadmissible. Art.96 in TNFC Vol.I.

17. TELEPHONE BILL

1. Want of sanction of Government for the new telephone connection. Instruction (1) 49 of Appendix 5 of TNFC Vol-II.
2. Want of telephone bill in support of the claim with pass order / cancellation. SR 18 (e) TR 16 / Instn.2 (c) TR 32.
3. Want of certificate to the effect that the ceiling fixed has not exceeded / private calls charges / excess call charges recovered and remitted to Government account / proposal for ratification of excess call charges sent to the appropriate authority. Item 49 (iii) of App.5 of TNFC Vol. II.

18. ELECTRICITY BILLS

1. Want of extracts of EB card duly passed for payment by DDO. Art. 121(7) of TNFC Vol-I.

19. FUEL ADVANCE

1. Want of sanction order for claiming Temporary Advance for fuel under Article 99 of TNFC Vol. – I TR16 SR 2(a).
2. Want of specific undertaking from the DDO in the 3rd advance bill that the previous two temporary advances will be settled within a month. Art. 99 of TNFC Vol-I.

20. FUEL BILLS

1. Want of Fuel Pass Book of the vehicle for adjustment of fuel advance / fuel charges bill. (G.O. No. 532 Fin. dt. 11.5.1976 – Instn.8)
2. Want of pass order and cancellation entries on sub voucher by the D.D.O. SR 18 (e) TR 16 Inst. 2 (c) TR 32.
3. The claim exceeded the ceiling fixed for the vehicle. Rule 12 c) Appx.26 TNFC Vol.II.

21. MOTOR VEHICLE MAINTANENCE.

1. Want of pass order / cancellation entries on sub vouchers. SR18(e) TR 16 Instn.2 (c) TR 32.
2. Want of endorsement for issue of an a/c payee cheque in favour of the Party. G.O.Ms.No. 1116 Fin. T&A Dept. dt. 6.8.79.
3. The repair work was not carried out in the private recognized work shop and ratification orders are necessary. Appendix 26 Rule 15(c) TNFC Vol-II.
4. Want of entries in the Log-Book part I of the concerned vehicle for repair charges incurred. Appendix 26 Rule 12 & 13 TNFC Vol-II.

22. RENT

1. Want of sanction from the Competent Authority. Rule 2 Item 44 App.5 TNFC Vol.II.
2. Want of Certificates for non-availability of government building and Reasonableness of rent from the PWD for the first claim. SR 22 Instn. 7 TR.16 TNTC-Vol-I. No need for such certificates if no reduction in space and no enhancement of rent. Govt. Lr. 64451/H2/76-4 PWD dt. 6.12.76.
3. Want of Sub vouchers duly passed for payment and cancelled. SR. 18(e) Under TR16 TNTC Vol I. Instn. 2 (c) TR 32.
4. Recovery of IT at prescribed rate as per provision of I.T. Act 1961 was not made. Sec. 194 (1) of I.T. Act. 1961.
5. Want of a prior receipt with the Rent bill. SR 19 (xi) TR 16. TNTC Vol-I.
6. Endorsement for issue of "Account Payee" cheque / DD was not made in favour of the Owner. G.O.Ms.No. 1116 Fin. T&A Dept. dt. 6.8.79.

23. FEEDING CHARGES

1. Want of sanction order as per the monetary power delegated. Item 18 Appx.5. TNFC II.
2. Want of Sub vouchers duly passed for payment and cancelled for the amount Rs. 1000/- and above. SR. 18(e) Under TR16. Instn. 2 (c) TR 32.
3. Want of Certificate for having retained sub vouchers below Rs. 1000/- duly cancelled for audit purpose. SR. 18(e) Under TR 16.

4. The second feeding advance bill claimed is not admissible for the same purpose, as the earlier advance is pending. Art. 99 TNFC Vol. I.
5. Want of endorsement in the bill for the issue of an account payee cheque / DD in favour of the party. G.O.Ms.No. 1116 Fin. T&A Dept. dt. 6.8.79.

24. PAYMENT OF PROFESSIONAL SERVICES

1. The claim should be preferred in the succeeding month. Art.72 TNFC Vol.I
2. The claim should be sanctioned by competent authority. Item 29 Appx.5 TNFC Vol.II.
3. IT should be recovered at the admissible rates as per Income Tax Act 1961.
4. Want of Original sub voucher. 18 (e) TR 16.
5. Want of prior receipt. SR 19 (xi) TR 16.
6. Want of endorsement in the bill for the issue of an account payee cheque in favour of the claimant. G.O.Ms.No. 901 Fin. (Sal) Dept. dt. 20.9.77.

25. CLOTHING, TENTAGE AND STORES

1. Specific sanction order should be obtained for the expenditure from the competent Authority and enclosed. Items 10 and 51 Appx.5 TNFC Vol.II.
2. Want of Sub vouchers duly passed for payment and cancelled for the amount Rs. 1000/- and above. Rule SR. 18(e) TR16. Instn. 2 (c) TR 32.
3. Want of a certificate for having retained sub vouchers below Rs. 1000/-. SR. 18(e) TR 16. Instn. 2 (c) TR 32.
4. Want of a certificate for having received the goods in good condition and taken into stock in the bill. Art. 137 TNFC Vol-I.
5. Want of Quadruplicate challan for Inter-departmental adjustment bill SR 19 (x) TR 16 TNTC-Vol-I.
6. The amount should be paid by Account Payee cheque / DD in favour of the supplier-firm. G.O.Ms.No. 1116 Fin. T&A Dept. dt. 6.8.79.
7. Want of prior receipt for the amount(s) claimed in the bill. SR 19 (xi) TR 16.

26. TRAINING

1. As the Training period exceeds 90 days only TTA is eligible. TNTA 106 (a).
2. Want of attendance certificate issued by the Competent Authority. Training orders.
3. Only $\frac{1}{4}$ of DA is admissible since the free 'accommodation and boarding' provided. vide Rule 43 (b) of TNTA Rule.

27. PRIZES AND AWARDS

1. Want of sanction by the competent authority. Rule SR2(a)(4) TR 16 TNTC-Vol-I.
2. Want of endorsement for issue of an Account Payee cheque in favour of the Post Master for issue of Savings certificate wherever necessary. G.O.Ms.No. 13 Fin. (PC) Dept. dt. 4.1.96, G.O. Ms. No. 672 Fin. dt. 28.10.96.

28. WATER CHARGES

1. Want of Demand Notice / extract of water charges card received from the Local body. SR 18 (e) TR 16.
2. Want of endorsement in the bill for the issue of an Account Payee Cheques / DD to concerned Local Body. G.O. Ms. No. 1116 Fin. (T&A) Dept. dt. 6.8.79.

29. PROPERTY TAX

1. Want of Demand Notice / Extract of Pass Book of the Local body. SR 18 (e) TR 16.
2. Want of endorsement in the bill for issue of an Account Payee Cheques/ DD in favour of the concerned Local Body. G.O. Ms. No. 1116 Fin. (T&A) Dept. dt. 6.8.79.

30. PURCHASE OF MACHINERY & EQUIPMENTS

1. Want of Sub voucher duly passed for payment and cancelled for the amount Rs. 1000/- and above. SR. 18(e) TR16. Instn. 2 (c) TR 32.
2. Want of a certificate for having retained sub vouchers below Rs.1000/-. Rule SR. 18(e) TR 16.

3. Want of a certificate for having received the goods in good condition and taken into stock in the bill. Art. 137 TNFC Vol-I.
4. Want of Specific sanction order for the expenditure from the competent Authority and enclosed. Item 10 and 51 Appx.5. TNFC Vol.II.
5. Want of Quadruplicate challan for Inter-departmental adjustment bill. SR 19 (x) TR 16 TNTC-Vol-I.
6. Want of endorsement in the bill for issue of an Account Payee cheque / DD in favour of the supplier-firm. G.O.Ms.No. 1116 Fin. (T&A) Dept. dt. 6.8.79.
7. Want of prior receipt for the amount(s) claimed in the bill. SR 19 (xi) TR 16.

31. PURCHASE OF MATERIALS & SUPPLIES

1. Want of Sub voucher duly passed for payment and cancelled for the amount Rs. 1000/- and above. SR. 18(e) TR16. Instn. 2 (c) TR 32.
2. Want of a certificate for having retained sub vouchers below Rs.1000/-. Rule SR. 18(e) TR 16.
3. Want of a certificate for having received the goods in good condition and taken into stock in the bill. Art. 137 TNFC Vol-I.
4. Want of Specific sanction order for the expenditure from the competent Authority and enclosed. Item 10 and 51 Appx.5. TNFC Vol.II.
5. Want of Quadruplicate challan for Inter-departmental adjustment bill. SR 19 (x) TR 16 TNTC-Vol-I.
6. Want of endorsement in the bill for issue of an Account Payee cheque / DD in favour of the supplier-firm. G.O.Ms.No. 1116 Fin. (T&A) Dept. dt. 6.8.79.
7. Want of prior receipt for the amount(s) claimed in the bill. SR 19 (xi) TR 16.

32. STORES AND EQUIPMENTS

1. Want of Sub voucher duly passed for payment and cancelled for the amount Rs. 1000/- and above. SR. 18(e) TR16. Instn. 2 (c) TR 32.
2. Want of a certificate for having retained sub vouchers below Rs.1000/-. Rule SR. 18(e) TR 16.
3. Want of a certificate for having received the goods in good condition and taken into stock in the bill. Art. 137 TNFC Vol-I.

4. Want of Specific sanction order for the expenditure from the competent Authority and enclosed. Item 10 and 51 Appx.5. TNFC Vol.II.
5. Want of Quadruplicate challan for Inter-departmental adjustment bill. SR 19 (x) TR 16 TNTC-Vol-I.
6. Want of endorsement in the bill for issue of an Account Payee cheque / DD in favour of the supplier-firm. G.O.Ms.No. 1116 Fin. (T&A) Dept. dt. 6.8.79.
7. Want of prior receipt for the amount(s) claimed in the bill. SR 19 (xi) TR 16.

33. COST OF BOOKS / NOTE BOOKS / SLATES / ETC.

1. Want of Sub vouchers duly passed for payment and cancelled for Rs.1000/- and above. SR18 (e) TR16 Item 2 (c) TR 32.
2. Want of Certificate for retaining sub vouchers below Rs.1000/- SR 18(e) TR 16 TNTC Vol-I.
3. Want of Stock entry certificate. Art. 137 TNFC Vol-I.
4. Want of sanction by the competent authority. SR 2(a) TR 16.

34. STIPEND / SCHOLARSHIP

1. Want of sanction by Competent Authority. SR 2(a) TR 16 TNTC Vol-I.
2. Want of endorsement for payment in favour of the authorized authority of the Institution. Instn.25 SR 36 TR 16.

35. POSTAGE STAMP

1. Want of a Certificate that the postage stamps previously received have been brought to the account, the issue checked and the balance on hand verified. Instn. 8 (a) TR 16.
2. Want of Sanction order by the competent authority for loading Franking Machine. Sl.No. 40 Appx.5 TNFC Vol.II.
3. Want of endorsement for issue of an A/c payee cheque in favour of the Postmaster in the bill. G.O.Ms.No. 1116 Fin. (T&A) Dept. dt. 6.8.79.

36. PRINTING CHARGES

1. Want of sanction by the Competent Authority. Item 41 Appx.5 TNTC Vol-I.
2. Want of stock-entry certificate by the DDO. Art.137 TNFC Vol-I.
3. Quadruplicate challan for inter department adjustment not enclosed wherever required. SR 19 (x) TR 16.
4. Want of Sub voucher duly passed for payment and cancelled for

Rs.1000/- and above SR18(c) TR16 Instn.2 (c) TR 32.

5. Want of a Certificate for retaining sub vouchers below Rs.1000/- vide SR 18(e) TR 16. Instn.2 (c) TR 32.
6. Want of endorsement for issue of an A/c payee Cheque / DD in favour of the party. G.O.Ms.No. 1116 Fin. (T&A) Dept. dt. 6.8.79.
7. Recovery of Income Tax at appropriate rate was not effected. IT Act 1961.
8. Want of prior receipt SR 19 (xi) TR 16.

37. REWARDS

1. Want of sanction order issued by the competent authority. Item 18 Appx.14 TNFC Vol-II.

38. ARMS AND AMMUNITION

1. Want of Sub voucher duly passed for payment and cancelled for Rs.1000/- and above. SR18(e) TR 16 Instn. 2 (c) TR 32.
2. Want of Certificate for retaining sub vouchers below Rs.1000/- SR 18(e) TR 16 TNTC Vo-I.
3. Want of sanction from the competent authority. TR 16 SR 2 (a).

39. COMPENSATION FOR LAND ACQUISITION

1. Claim should be preferred under proper Award in Form C. Item 28 Appx.5 TNFC Vol.II and B.S.O.
2. Want of endorsement for issue of an A/c payee Cheque / DD in favour of the awardee. G.O. Ms. No. 1116 Fin. T&A Dept. dt. 6.8.79.

40. MEDICINE

1. Want of Sub vouchers duly passed for payment and cancelled should be enclosed for Rs.1000/- and above. SR18(e) TR 16 Instn. 2 (c) TR 32.
2. Want of a Certificate for retaining sub vouchers below Rs.1000/- SR 18(e) TR 16 TNTC Vo-I.
3. Want of Stock entry certificate with Page No. etc. by D.D.O. Art.137 MFC Vo-I.
4. Want of sanction by the competent authority. Item 23 Appx.5 TNFC Vol.II.
5. Want of a certificate to the effect that the medicines purchased from open market do not find place in the approved list of medicines available with the Tamil Nadu Medical Services Corporation Ltd. Tamilnadu Medical Code.

41. WAGES

1. Want of sanction order by the competent authority. Item 32 Appx.5 TNFC Vol.II
2. The claim should be made in the succeeding month. Art.72 TNFC Vol.I.
3. Want of certificate to the effect that the wages have been claimed in accordance with the rates fixed by the District Collector from time to time. Item 32 Appx. 5 TNFC Vol.II.

42. ELECTRICITY CHARGES (ADJUSTMENT) BILL

1. Want of Apportionment order issued by the Lending Office.
2. Want of Adjustment challan in triplicate.

43. WORKS (MAJOR / MINOR)

1. The claim is not made in TNTC Form 59. SR 20 TR 16.
2. Want of Sanction order by the Competent Authority. Art.185 TNFC Vol.I.
3. Want of Stamped Acquittance of the payee on the bill. TNTC Form 59.
4. Want of relevant enclosures as required in the Bill Form. Form 59 TNTC Vol.II.
5. Recovery of IT at appropriate rate is not made IT Act.1961

44. TRANSPORT CHARGES

1. Want of Sub Vouchers for the amount Rs.1000/- and above duly passed for payment and cancelled. SR 18(e) TR16 TNTC Vol.I. Instn.2 (c) TR 32.
2. Want of Certificate for retaining sub vouchers below Rs.1000/-. SR 18(e) under TR 16 TNTC Vol.I.
3. Want of Sanction order by the competent authority. Note 2 under Item 34 (1) Appendix 5 TNFC I.

45. SUBSIDY

1. Want of Sanction order with detailed statement of original payment by Competent Authority. Departmental Manual.
2. Endorsement to be made for payment in favour of the supplier / beneficiary by means of a/c payee cheque / DD.

46. SERVICE AND COMMITMENT CHARGES

1. Want of sanction from competent authority. 2 (a) TR 16.

47. ADVERTISEMENT CHARGES

1. Want of Sub vouchers for the amount Rs.1000- and above duly passed for payment and cancelled. Rule SR 18(e) TR16 TNTC Vo-I.
2. Want of Certificate for having retained sub vouchers below Rs.1000-. Rule SR 18(e) TR 16 TNTC Vo-I.
3. Want of Sanction order of the competent authority. SR 2(a) under TR16 TNTC Vo-I.
4. Recovery of Income Tax at appropriate rate has to be made at the rates as per Income Tax Act 1961.
5. Want of Certificate to the effect that the rates have been checked with reference to the rates fixed by the Director of Information and Public Relations.

48. PUBLICATIONS

1. Want of sanction order by the Competent Authority. TR 16 SR2(a) TNTC Vo-I. & Item 8 Appendix 5 TNFC II.
2. Want of Sub vouchers for the amount exceeding Rs.1000/- and above duly passed for payment and cancelled. SR18(e) TR16 TNTC Vo-I.
3. Want of Certificate for retaining sub vouchers below Rs.1000/-. SR 18(c) TR 16 TNTC Vo-I.
4. Want of stock-entry certificate by the DDO. Art.137 TNFC Vo-I.
5. Want of endorsement for payment by means of A/c payee Cheque / DD in favour of the party. G.O.Ms.No.1116 Fin. T&A Dept. dt. 6.8.79.
6. Want of Quadruplicate challan for inter department adjustment. SR 19 (x) TR 16.

49. SECRET SERVICES

1. Want of Sanction order of competent authority. Department Manual.

50. LOANS AND ADVANCES (MCA-TWA/ MOTOR CAR ADVANCE)

1. Want of Original authenticated sanction order to be enclosed to the bill Article 229 of TNFC Vol. I.
2. Want of Certificate for having made entries in the SR regarding the sanction of loan wherever necessary. G.O. Ms. 820 Fin. Dt.24.09.1983.
3. Want of endorsement for payment by means of A/c payee cheque / DD in favour of concerned Dealer. Govt. Letter No. 56236 / sal/99-1, Dt. 24.11.1999.
4. Want of Certificate to the effect that a written assurance has been obtained from the Dealer to the effect that the vehicle will be supplied within a month from the date of drawal of the advance. Art. 230 of TNFC Vol. I.
5. Want of Advice Copy of sanction order intended to Treasury. Art. 229 of TNFC I. SR 32 TR 16.

51. LOANS AND ADVANCES (HBA)

1. Want of Original authenticated sanction order of the District Collector / Government. Govt. Memo. 27801 Fin. Dept. A 65-3, dt.19.04.1965.
2. Want of Certificate for entry regarding sanction of loan and release of instalments in service book wherever necessary. G.O.Ms.820, Fin. Dt.24.09.1983.
3. Want of endorsement for payment by means of A/c payee cheque / DD in favour of concerned employee /TNHB / Co-operative Society, as the case may be. Govt. Letter No. 56236 / sal/99-1, Dt. 24.11.1999.
4. Allotment of Funds is not indicated in the sanction proceedings.
5. Want of Advice Copy of sanction order intended to Treasury. SR 32 (m) TR 16.

52. LOANS AND ADVANCES (MARRIAGE ADVANCE)

1. Want of sanction order (Bill copy) by the Collector / Head of Department / Government. Rule 5 Appendix 30 of TNFC Vol.II.
2. Want of Certificate for entry regarding sanction of loan in service book in respect of Non Self drawing officer. Rule 2 (c) of Appx. 30. of TNFC Vol.II.
3. Allotment of funds is not indicated in the sanction proceedings. Rule 12 Appendix 30 of TNFC Vol-II.
4. Want of endorsement for payment in favour of the Govt. servant by a/c payee / DD. Govt. Letter No. 56236 / sal/99-1, Dt. 24.11.1999. & G.O.Ms. No. 901 Fin. (Sal) Dept. dt. 20.9.77.
5. Want of Advice Copy of sanction order intended to Treasury. SR 32 (m) TR 16.
6. The Loan amount has exceeded the prescribed limit. Rule 2 of Appx. 30 TNFC II.
7. Drawal of advance earlier than two months of the date of marriage is inadmissible. Rule 8 (a) of App.30 TNFC II.
8. Want of certificate to the effect that no previous advance is pending to be recovered. Rule 3 (c) Appx. 30 TNFC II.
9. Want of details on First / Second Advance in the sanction proceedings. Rule 8 (c) Appx.30 TNFC II.

53. CYCLE ADVANCE - ART.232 OF TNFC VOL.I.

1. Want of Original authenticated sanction order. (Bill copy).
2. Want of certificate for having made entries regarding sanction of advance in Service Books.
3. Want of advice Copy of sanction order intended to Treasury.
4. Want of endorsement for payment in favour of the Dealer by a/c payee cheque / DD.

54. LOANS AND ADVANCES (KHADI / HANDLOOM).

1. Want of Sanction order issued by competent authority. Art.235 (B) of TNFC I.
2. Want of certificate to the effect that the advance of Khadi / HLA does not exceed one month Basic pay of individual concerned.
3. Want of endorsement in favour of the Organisation by means of a/c payee cheque / DD.

55. TANSI ADVANCE.

1. Want of original authenticated sanction order. G.O.Ms. 233/Fin, dt.09.04.1989.
2. Want of Proforma invoice. G.O.Ms. No.372, Industries dt.14.08.1992.
3. The advance has exceeded the limits prescribed (2 months Basic pay or Rs.8000/-, which ever is less). G.O. Ms. No. 25 Ind. Dept. dt. 14.1.88, Govt. Lr. No. 36256/SIHI/88-3 Ind. Dept. dt. 16.9.88, G.O. No. 372 Ind. Dept. dt. 14.8.92, G.O.No.170 Finance dt. 29.4.99.
4. Want of advice copy of sanction order intended to Treasury. SR 32 (m) TR 16.

56. COMPUTER ADVANCE

1. Want of original authenticated sanction order (Bill copy) (G.O.Ms.No. 231 Finance dt. 1.4.1992.
2. Want of certificate for having made entry regarding sanction of loan in service book wherever applicable.
3. Want of Proforma invoice.
4. The advance has exceeded the limits prescribed (Rs.50000/- or cost of the Computer, which ever is less). G.O.Ms.No.59.Finance (Salaries) dept., dated: 16.01.2006.
5. Want of advice copy of Sanction order intended to Treasury. SR 32 (m) TR 16.

57. EDUCATION ADVANCE

1. Want of Original authenticated sanction order. G.O. Ms.821/Fin. (Sal.) dt.13.08.1979.
2. Sanction of ban beyond the scheme period is not in order. G.o.Ms.165, Finance (Salaries), dt.25.07.2003.
3. Want of certificate to the effect that this is the only advance availed during the academic year. G.O.No.821, Finance (Salaries) dt.13.08.1979.
4. Advance exceeded the prescribed limit (Rs.1500/ Rs.2000/ Rs.2500-). G.O.Ms.No.220 Fin (Salaries) dated: 23.03.1993.
5. Want of advice copy of Sanction order intended to Treasury. SR 32 (m) TR 16.
6. Sanction for the advance for correspondence course is inadmissible. Lr.No. 10498/79-1 Fin. dt. 16.10.1979.

58. WARM CLOTH ADVANCE – ART. 235 A TNFC VOL.II

1. Want of sanction order issued by the competent authority. Art. 235A (2) TNFC Vol.I.
2. Want of advice copy of sanction order intended to the treasury. Rule 9 Art.235 A TNFC Vol.I.
3. Sanction of second advance within three years of previous advance is inadmissible Note 2 Rule 9 Art. 235A.

59. GPF (Temporary)

1. Want of Sanction by the Competent authority. SR 2 (a) TR 16.
2. The authority quoted and the reasons furnished in the sanction order are incorrect. GPF Rule 14(1)(a).
3. The authority quoted for the claim of 75% is incorrect. Rule 14 (1) C (iii) GPF Rules.
4. Want of certificate that there is an interval of 6 months between sanction of two advances. 14(1)(c)(ii) of GPF rules.
5. Want of Certificate in respect of retiring person that the number of instalments is so fixed for recovery of advance within the period of four months prior to retirement. Govt. Lr. 25460/90-1 Fin. 19.2.80 and Lr. 111931/82-1 Fin. Fds. dt. 20.1.83.

6. Want of advice copy of sanction order intended to Treasury. SR 32 TR 16.
7. The sanction order has lapsed since it was not operated within three months. Art. 50 (4) TNFC Vol.I.

60. GPF (Part final)

1. The authority quoted and the reasons furnished are incorrect. GPF Rule 15(A).
2. The authority quoted for the claim of 75% is incorrect. Rule 15 B of GPF Rules.
3. Want of certificate to the effect that there is an interval of 6 months/one year between sanction of 2 Temporary advances / Part Final withdrawal respectively. G.O.Ms.No. 348, Fin. Dt. 28.03.1976.
4. Want of sanction by the Competent authority. Rule 15.
5. Sanction amount exceeded the limit of Rs.2.5 lakhs for purposes Construction of House. Proviso to Rule 15 B GPF Rules.
6. Want of advice copy of sanction order intended to Treasury. SR 32 TR 16.
7. The sanction order was lapsed since it was not operated within three months. Art. 50 (4) TNFC Vol.I.

61.GPF (90% PFW)

1. Want of sanction from competent authority. Govt. Letter No.140075/All/93-1 Finance dt. 15.01.1993. G.O.Ms.No. 535 Fin. Dept. dt. 19.7.91.
2. The claim for 90% of GPF part final withdrawal preferred prior to one year to date of retirement is inadmissible. G.O. Ms. No. 535 Fin Dept. Dt. 19.07.1991.
3. Want of a certificate to the effect that VI Pay Commission Arrear has not been included in calculation of 90% withdrawal. G.O.Ms.No.213, Fin, dt. 15.05.1998.
4. Want of advice copy intended to Treasury. SR 32 TR 16.

62. GPF (Final)

1. Want of AG's original authorization for final / residual withdrawal. Instrn. 4 TR 17.
2. The validity of the Accountant General's authorization expired on (within six months from the date of AG's authorization letter). AG's authorization letter.

3. Want of specific authorization from Accountant General in respect of persons not permitted to retire. Rule 29 (c) GPF Rules.
4. Want of advice copy of authorization of Accountant General intended to Treasury. Instn. 4 TR 17.

63. T.P.F.

1. Want of sanction order issued by the Competent Authority for final/residual withdrawal
2. Want of reference to the rule under which sanction was accorded in the sanction proceedings.
3. Want of advice copy intended to Treasury. SR 32 TR 16.

64. PENSION (FIRST PENSION)

1. Intimation of the Accountant General is not enclosed to the bill. Para 156 Treasury Manual.
2. Want of Non-remarriage certificate in the bill claims for the family pension. Rule SR 75(b). TR 16, Govt. Lr. 145061/Pen. dt. 29.6.2001.
3. Want of non - employment certificate. Govt. Lr. 45061/Pen./2001 Fin. dt. 29.6.2001.
4. Want of a certificate from the competent authority about pendency of charges if any. Accountant General's intimation letter.
5. Pension authorization lapsed after a period of 3 years from the date of authorization. Limitation Act.
6. Want of note on personal appearance of the pensioner. SR 64 TR 16.
7. Want of details of adjustment of provisional pension paid if any. Rule 60 TNP Rules 1978.
8. The specimen signature / photos forwarded by the AG with PPO do not agree. TR 16 SR 65 of TNTC Vo-I.
9. Want of a copy of retirement orders. Rule 32 TNPR 1978 & FR 56.

65. GRATUITY

1. Want of certificate to the effect that the individual has been permitted to retire, issued by the competent authority. Rule 32 TNPR 1978.
2. Want of certificate about the pendency of the disciplinary action. Rule 60 TN Pension Rules 1978.
3. Want of a certificate to the effect that no Government dues are pending. Rule 70 of TNP Rules 1978.
4. Original Departmental copy of DCRG authorization is not enclosed to the claim along with the sanction orders. SR 92 (a) TR 16.
5. Revalidation of Gratuity payment authorization is necessary for claim preferred after a period of one year from the date of authorization. SR92(c) – TR 16.
6. Want of details of adjustment of Provisional Gratuity paid. SR 92 (c)TR 16.
7. Dues to Co-operative societies and local bodies are payable by means of account payee cheques / DDs only. G.O.Ms. No. 1116 Fin. Dept. dt. 6.8.79.
8. Bill is not claimed in Form 75 C by the DDO. SR 74 (b) TR 16.
9. Treasury copy of Accountant General's authorisation is not received. Para 175 of Treasury Manual.
10. Want of sanction from Government for the payment of interest on the delayed payment of DCRG. 45(a) TNPR 1978.

66. PROVISIONAL PENSION / GRATUITY

1. Want of sanction by competent authority. 66 TNP Rules 1978.
2. Want of certificate for non-employment. 66 (d) Pension Rules.
3. Want of authorization from the AG for payment of provisional pension / Gratuity in respect of Self Drawing Officer. Rule 59 Pension Rules.
4. Want of fresh sanction for payment of Provisional Pension beyond a period of 12 months. Rule 66 Pension Rules 1978.

67. COMMUTATION OF PENSION

1. Want of authorization of the AG in support of the claim. SR 93 (c) TR 16.
2. Want of certificate of medical authority for the claim of commutation done after one year from the date of retirement (proviso to Rule 7 of commutation rules)
3. Claim for restoration of commuted portion of pension within 15 years from the date of commutation is inadmissible. (G.O.242 Fin. dt. 1.4.1981.)

68. S.P.F. (GOVT. CONTRIBUTION / SUBSCRIPTION / INTEREST)

1. Want of sanction by competent authority for payment of Government Contribution / Subscription / Interest. Rule 13 of the Scheme.
2. Want of sanction order in the prescribed form and annexure. Govt. Lr. 60698/Pen/93-1 Fin. dt. 20.8.93.
3. Want of Separate bills for each Head of account under which the claim is made simultaneously. Govt. letter No.113297/Pen/83-1, dt. 27.11.1984. Rule 12 of the Scheme.
4. Government contribution is not admissible in case of deceased Government servants. Rule 9 of the Scheme.
5. Govt. Contribution is not admissible in case of Government servants who are compulsorily retired. Rule 9 of the Scheme.

69. SALARY GRANTS.

1. Want of countersignature of the notified Govt. official. SR 24 TR 16.
2. Want of certificate that necessary conditions attached to the payment are satisfied. SR 24 TR 16.
3. Want of advice from the notified Govt. official to the Treasury. Exception to Rule SR 24 TR 16.
4. Want of bill in duplicate. SR 24 TR 16.
5. Want of Treasury copy of the sanction order by competent authority. SR 32 TR 16.

70. GRANTS – IN – AID

1. Want of Sanction Order for the Grants. Rule SR 24 TR16 TNTC Vol-I.
2. Want of prescribed certificates by the countersigning officer in the bill.
SR 24 under TR 16 TNTC Vol-I.
3. Want of Treasury copy of the sanction order by competent authority.
SR 32 TR 16.

71. FAMILY SECURITY FUND.

1. Want of Sanction order in Form III Rule 4.4 of the Scheme.
2. Want of certificate that the subscription was made from date of joining till date of death. Rule 2.4 of the scheme.
3. The details of drawal of Immediate Relief is not incorporated in the proceedings. G.O.Ms.484, Finance, dt.13.07.1988.
4. The Claim is not preferred in Bill Form 47A. Rule 5 of the scheme.
5. Want of endorsement for making payment by means of Account payee cheque / DD to the legal heir / nominee. Rule 5 (1) of the Scheme.
6. Want of Treasury copy of the sanction proceedings. SR 32 TR 16.
7. Want of certificate that no Government dues are outstanding against deceased Government servant to be adjusted against this claim 5 (1) of the scheme.

72. ADVANCE FOR MEETING THE FUNERAL EXPENSES OF DECEASED GOVERNMENT EMPLOYEE

1. Want of sanction for payment of advance by the Head of office.
G.O. No. 355 Fin. dt. 8.2.1978, G.O.No. 217 Fin. dt.24.4.1997. Art.242 (c)
TNFC Vol.I.

73. T.A. TO FAMILY OF THE DECEASED GOVT. EMPLOYEE TO NATIVE PLACE

Want of certificate that the native place indicated in the service records is the place for which transfer TA is claimed. Rule 110 of T.A. Rules.

74. TRANSPORT EXPENSES ON THE DEAD BODY OF THE OFFICIAL TO THE NATIVE PLACE.

1. Want of details of the place of residence, place of cremation or Native place for the transport of the body.
2. Want of details of hire charges claimed.
3. Want of certificate that the amount claimed was actually paid by the claimant and also supported by vouchers or bills.

G.O. No. 2630 Home dt. 14.10.1972
 702 Home dt. 10.3.1980
 2985 Home dt. 13.12.1981
 101 Home dt. 17.4.1986
 402 Home dt. 23.2.1990
 420 P & AR dt. 27.9.1990
 Lr. 146479 / TR IV/82-4 Home dt. 26.2.1986.

4. Want of details of Air Freight in case transport of body by Air in case of death of Government servant while in service. G.O.ms.No.1010 Home (TPTN) Dept. dt. 17.4.86.

75. REPAYMENT OF DEPOSITS

1. The refund bill is not in the prescribed form. SR 2. (b) TR16.
2. Want of certificate on the bill to the effect that necessary entries of refund have been made on the original receipt entry. SR 27 TR 16.
3. Want of sanction by the competent authority in support of the claim. SR 27 TR 16.
4. Want of certificate to the effect that the restriction prescribed by Government in respect of time limits for claim of refunds have not been contravened. Art.35 TNFC Vol. I.
5. Want of Court order authorizing the repayment of Criminal Court Deposit with details of tracing of credits on records and identity and title of the claimant in the bill. Instn. 21 B (i) of TR 16.
6. The claims for refund is inadmissible as the lapsed deposit is claimed beyond three years. Art. 113 of limitation Act.
7. Want of special sanction of the Head of the Department with pre-audit by Accountant General for refund of time barred lapsed deposit. Instn.21 B (ii) TR 16.

8. Claim for the refund of lapsed Revenue deposit / Security Deposit / Works Deposit preferred after six years from the date of lapse are inadmissible. Art. 272 (b) TNFC Vol.I.
9. Want of certificate of verification of the original credit for the Deposit. SR 32 (o) TR 16.
10. Want of certificate to the effect that the refund was not made previously. SR 32 (o) TR 16.
11. Want of sanction order of the administrative Department for refund. Instn. 21 A TR 16.
12. Want of attested specimen signature of the Payee. Instn.21 A TR 16.
13. Want of full details in form TNTC 103. Instn.21 A TR 16.
14. Want of original challan for refund of EMD duly endorsed for payment. Instn.19 (a) TR 16.

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