

TAMIL NADU PUBLIC SERVICE COMMISSION

Office Order No. 155, dated 12.01.2021

(Amended vide Commission's orders dated 28.04.2021)

Sub.: Bills and Receipts Department - Preparation of Pay Bills / Other Bills – Income Tax Statement – Special Provident Fund – House Building Advance – Receipt of One Time Registration and Application Fees - Cheques / Demand Draft received in the Commission's office – Custody of Cash – Regarding.

The following orders are issued with regard to the preparation of pay bills, maintenance of all Accounts Registers, disbursement of cash, procedures in respect of cheques / demand drafts received towards One Time Registration (OTR) fees and examination fees.

- (1) The Government in GO Ms. No. 400, Finance (T&A III) Department, dated 10.10.2013, have issued orders for implementation of Integrated Financial Human Resources Management System (IFHRMS), whereby all human resources and financial activities of the Government shall be carried out online. This system of bill preparation through IFHRMS, under the control of the Pay and Accounts Office (PAO) (East), was implemented in the Commission's office with effect from 01.11.2020.
- (2) Disbursement of salary of all categories of officers and staff of the Commission's office and all other expenditure shall be covered under the IFHRMS.
- (3) Personnel Department (PD) sections shall be in charge of the Human Resources (HR) aspect of the IFHRMS. The PD sections concerned shall furnish pay arrangements on or before the 15th of every month.
- (4) The PD sections concerned shall update entries such as promotion of staff, sanctioning of increment, pay fixation, regularisation of leave availed by staff / officer, temporary post continuation orders, details of retiring staff, etc., in the IFHRMS.

- (5) Pay bills shall be prepared and forwarded to the PAO(E) from 15th onwards of every month. If any period of absence of any member of the staff / officers has not been regularised, the salary for that period shall be deducted from the salary bill for the subsequent month.
- (6) In addition to pay bills, adhoc bonus, dearness allowance (DA) arrears / increment arrears, pay fixation / pay anomaly, surrender leave salary, General Provident Fund (GPF), medical reimbursement bill, travelling allowance (TA) bill, leave travel concession (LTC) bill, etc., of officers / staff, encashment of leave salary bill, Special Provident Fund (SPF) bill of retired employees and subsistence allowance bills (until revocation of suspension case) of suspended employees shall be prepared as per rules in force.
- (7) Bills and Receipts Department (BRD) sections in charge of pay bills shall make ready the skeleton forms for Income Tax Statement for the staff who are liable to pay income tax, during the first week of December every year. Such staff and officers shall submit their Income Tax Statement before the 20th December of every year, failing which their salary for the month of February and subsequent months shall not be claimed.
- (8) All contingency bills such as telephone, electricity, etc., coming under the budget estimate shall be prepared and settled strictly following the due dates prescribed. The Budget Estimate and Revised Estimate proposals shall be sent to the Government as per orders issued by Government from time to time through IFHRMS.
- (9) Reconciliation of the monthly account with PAO(E) and Accountant General (AG) shall be done every month. The quarterly returns of Income Tax shall be filed on or before 15th of the subsequent month. Monthly Goods and Services Tax (GST) returns shall be filed by 10th of the succeeding month.
- (10) The BRD section concerned with the recovery of Special Provident Fund under the Tamil Nadu Government Employees Special Provident Fund-cum-Gratuity Rules, shall properly recover the subscription towards the old and new schemes of the above fund and also shall make necessary entries in the Service Registers of the individuals concerned, regarding the number of instalments in which the subscription has to be recovered during the service period, the date of commencement of the first instalment of recovery and also the total amount recovered in a calendar year. The entries

shall necessarily be attested by the Accounts Officer (AO). The AO, the drawing officer of the office, shall be responsible for the prompt recovery of the SPF subscription and also for the final payment of the same at the time of superannuation or otherwise of every member of staff.

- (11) The BRD section concerned shall obtain fund allotment for House Building Advance (HBA) from Government and arrange to issue sanction orders and payment of HBA to the staff of the Commission's office, following the rules in force.
- (12) The temporary advances drawn from Personal Deposit (PD) accounts shall be adjusted within two months by the sections concerned. The staff / Section Officer concerned shall be held responsible, for the delay, if any. The BRD section concerned shall monitor the closing of advances drawn in a financial year within two months from the date of examination.
- (13) In respect of the collection of OTR fees / examination fees from candidates for each recruitment, the APD / DTD sections concerned shall generate the details of collection within one week from the last date for receipt of payment and transfer the same to the BRD section concerned so as to enable comparison with the amount indicated by the banks. The discrepancies, if any, shall be set right by the APD / DTD sections concerned.
- (14) The APD / DTD sections concerned shall furnish OTR fee and examination fee details as per the formats mentioned below, to the BRD section, within one week from the last date for the receipt of applications for each notification.

(a) Monthly OTR Fees split up details

Month	Number of Candidates Registered	Amount Received

(b) Notification wise Examination Fees split up details:

Notification Number	Name of the Post	No. of candidates who applied	No. of candidates claiming fee concession	No. of candidate who availed fee exemption	No. of candidates claiming to have paid examination fee	Total amount	Name of the Bank

- (15) The BRD section, after obtaining the split-up details of OTR fee and examination fee for each notification from the sections concerned shall obtain the corresponding amount for the respective notification from the bank, either by cheque or demand draft and send the cheque / demand draft to the treasury branch of the State Bank of India for realization and credit of the amount into the Government account. Utmost care shall be taken to process and to realize the cheque / demand draft within the stipulated period, i.e., within a week.
- (16) The following registers shall be maintained by BRD sections, for the proper accounting of the cheque / demand draft received from the respective source.
- (a) ePayment Register
 - (b) Reconciliation Register

These registers shall be subjected to a periodical check by the Accounts Officer every month.

- (17) The BRD (Cash) section shall maintain all cash registers including Un-Disbursed Pay (UDP) Register. The sections are also responsible for the maintenance of the Permanent Advance Register, apart from disbursement of cash on all working days between 2.00 pm and 5.00 pm. After the closure of cash disbursement, the staff shall close the accounts and submit the same to the Assistant Accounts Officer (AAO) through the Section Officer (SO), for checking.
- (18) All account books shall be submitted to the AO for counter checking on the last day of every month.
- (19) The IFHRMS enables payments through Electronic Clearing System (ECS) only. Hence, in respect of the bills for which cheques were issued under the previous system of Automated Treasury Bill Passing System (ATBPS), the bill amount shall now be credited into Drawing and Disbursing Officer's (DDO) account and cheques shall be issued by the DDO to the concerned beneficiary. The Accounts Sections which prepares bills shall deposit the o/c of the bills in the bills tray kept with the Cashier without fail, in order to enable the cashier to close the accounts, after verifying the office copy of the bill so as to issue cheques to the beneficiaries and the same shall be reconciled with the bank account maintained in the name of the Accounts Officer.

- (20) The Assistant Section Officer (ASO) / Assistant (Asst.) / Cashier of the BRD section concerned, shall receive the vouchers from the Infrastructure Department (ID), Confidential Department (QD) and Evaluation Department (ED) and settle the concerned proceedings. Apart from the above, the other ASO / Asst. of the BRD section concerned shall undertake necessary action to settle the concerned proceedings.
- (21) Two iron-safes are embedded in the BRD section for the safe custody of cash in the office. The duplicate keys of these iron safes shall be deposited in the Sub-Treasury, Triplicane–Mylapore at Ice-House, Chennai – 5 and be examined once in a year, in the month of April by withdrawing the keys as per instruction 5(g) under T.R.11 of Tamil Nadu Treasury Code, Vol-I. One set of the iron-safe keys shall be kept in the custody of AO / AAO. These keys shall be kept in the almirah of the AO / AAO for safe custody after the cash transaction is over every day. During the absence of both AO and AAO, the Section Officer of the BRD section in charge of the safe custody of cash, shall be entrusted with this work.

K. NANTHAKUMAR, I.A.S.
Secretary