



FINANCE (BG. I) DEPARTMENT,
Secretariat, Chennai-600 009.

Letter No.34470/ Fin. (BG.I)/ 2009-1, dated 18-06-2009.

From

Thiru V. ARUN ROY, I.A.S.,
Deputy Secretary to Government (Budget)

To

All Secretaries to Government.
The Secretary, Legislative Assembly, Secretariat, Chennai-600 009.
The Secretary to the Governor, Chennai--32.
The Comptroller, Governors Household, Raj Bhavan, Chennai-32.
The Governor's Secretariat, Raj Bhavan, Guindy, Chennai- 600 032.
All Departments of Secretariat(OP / Bills), Chennai – 9.
All Heads of Departments.
All Collectors / All District Judges / All Chief Judicial Magistrates.
The Accountant General (Accounts & Entitlements), Chennai- 600 018.
The Accountant General (Accounts & Entitlements) Chennai-600 018 (By name).
The Principal Accountant General (Audit.I), Chennai-600 018.
The Principal Accountant General (Audit.I), Chennai-600 018 (By name).
The Accountant General (Audit.II), Chennai-600 018.
The Accountant General (Audit.II), Chennai-600 018 (By name).
The Accountant General (CAB), Chennai-600 009 / Madurai.
The Registrar General, High Court, Chennai-600 104.
The Chairman, Tamil Nadu Public Service Commission, Chennai-600 002.
The Registrar of all Universities in Tamil Nadu.
The Director of Treasuries and Accounts, Chennai-15.
The Director of Pension, DMS Complex, Chennai-600 006.
The Director of Local Fund Audit, Chennai – 108.
The Pension Pay Officer, Chennai- 600 006.
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.
The Pay and Accounts Officer, New Delhi.
All Treasury Officers / Sub-Treasury Officers.
The Commissioner of Tribunal for Disciplinary Proceedings,
No.6, Manickeswari Road, Chennai-10.
The Commissioner, Corporation of Chennai / Madurai / Coimbatore/
Tiruchirapalli / Salem / Tirunelveli, Tuticorin, Vellore, Tirupur, Erode.
All State Owned Corporations and Statutory Boards.
All Divisional Development Officers / Revenue Divisional Officers/ Tahsildars.
All Block Development Officers / Municipal Commissioners.

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All Chief Educational Officers / Panchayat Union Commissioners.
The Project Co-ordinator, Tamil Nadu Integrated Nutrition Project,
No.570, Anna Salai, Chennai-18.
All Recognised Service Associations.

Sir/ Madam,

Sub: The Tamil Nadu Revised Scales of Pay Rules, 2009 and Revision of Pension/ Family Pension and Pensionary benefits – Drawal of arrears for the period from 1.1.2007 to 31.5.2009 – Head of account for booking the expenditure – Instructions – Issued.

Ref: 1. G.O. Ms. No.234, Finance (Pay Cell) Department dated 1.6.2009.
2. G.O. Ms. No.235, Finance (Pay Cell) Department dated 1.6.2009.

As per the Government Orders first and second cited above, the Tamil Nadu Revised Scales of Pay Rules, 2009 and the benefits granted by way of revision of Pension/ Family Pension and Pensionary benefits shall be deemed to have come into force notionally on 1.1.2006 and with monetary benefit from 1.1.2007.

2) The expenditure arising out of payment of arrears to Government employees as ordered in paragraph 3(f) of the Government Order first cited, shall be debited to Sub-Detailed head '01 Pay' under the Detailed head '01 Salaries' below the relevant Sub-Head/ Minor / Sub-Major/ Major heads of account. This is the same procedure as followed in the case of booking of interim arrears.

3) However, it may be noted that in case any of unavoidable delay in drawal of increased pay and allowances with effect from 1.6.2009 on due dates, the arrears for the period from 1.6.2009 shall be claimed separately and the expenditure on account of the same should be booked only under the regular sub-detailed/ detailed heads for pay and allowances below the relevant sub-head/ minor/sub-major/major heads of account.

4) According to paragraph 2(e) of the Tamil Nadu Revised Scales of Pay Rules, 2009, "Basic Pay" in the revised pay structure means the pay drawn in the prescribed Pay Band plus applicable "Grade Pay". Hence, it may be noted further that the Grade Pay applicable to the Revised Pay in the respective Pay Bands of the revised pay structure shall be booked under the Sub-Detailed head '01 Pay' only under the Detailed Head '01 Salaries'.

5) In respect of payment of arrears to employees on Consolidated Pay/Fixed Pay/Honorarium whose fixation of revised remuneration has been enumerated in paragraph 20 of the Government Order first cited, the expenditure should be debited to the existing detailed head under which their respective monthly remuneration is being paid under the relevant heads of account. In cases of such employees who have been absorbed in the special

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time scales of pay/ regular time scales of pay subsequently, the arrear payment inclusive of the period between 1.1.2007 and date prior to absorption in the regular time scale shall also be booked under the sub-detailed head '01 Pay' below the detailed head '01 Salaries' of the relevant heads of account.

7) Likewise, the payment of arrears to Contract Assistants/ Junior Assistants as envisaged in paragraph 21 of the Government order first cited should be debited to the sub-detailed head '04 Contract Payment' below the detailed head '33 Payments for Professional and Special Services' under the respective heads of account as per the existing procedure.

8) In respect of payment of arrears of Pension/ Family Pension consequent on revision of pension/ family pension ordered in the Government Order second cited, the expenditure on payment of each instalment of arrear shall be debited to the existing sub-detailed head under which the pension/ family pension is being presently drawn below the detailed head '27 Pensions' under the relevant Sub-Head/Minor/Sub-Major heads below the Major Head '2071 Pension and Other Retirement Benefits'.

9) Necessary funds for payment of arrears and increased Pay and Allowances, Pension, Honorarium, Wages and Contract Payments have been provided under the necessary heads of account. Any further shortfall shall be provided in Revised Estimates/ Final Modified Appropriation for 2009-2010.

10) All other guidelines/ instructions in the Government Orders referred above shall also be scrupulously followed.

11) This letter issues with **Additional Sanction Ledger No. 263 (Two hundred and sixty three), Finance (BG. II) Department, dated 18.06.2009.**

Yours faithfully,


for DEPUTY SECRETARY TO GOVERNMENT.

Copy to:

- The Secretary to Hon'ble Chief Minister, Chennai—9.
- The Secretary to Hon'ble Deputy Chief Minister, Chennai—9.
- The Senior Personal Assistant to Hon'ble Minister, Finance, Chennai-9
- The Private Secretary to Chief Secretary to Government, Chennai-9.
- The Private Secretary to Principal Secretary to Government,
Finance Department, Chennai-9.
- Stock File/Spare Copies.