Accounts at a Glance

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INDEX (140102017)

List of Pay commissions

PCs	Name	Effect from	Authority
1	First Pay commission	01.06.1960	
2	Second Pay Commission T.N.Revised Scale of pay Rules 1970	02.10.1970	G.O.Ms.No.222 Fin Dt. 08.02.1971
3	Third Pay commission	01.04.1978	G.O.Ms.No.1050 Fin Dt.05.10.1978
4	Fourth Pay commission	01.10.1984	G.O.Ms.No.555 Finance Dt.
5	Fifth Pay commission	01.06.1988	G.O.Ms.No.666 Fin.27.06.1989
6	Sixth Pay commission	01.01.1996	G.O.Ms.No.162 Fin 13.04.1998
7	T.N.Revised Scale of pay Rules 2009	01.01.2006	G.O.Ms.No.234 Fin 01.06.2009
7	T.N.Revised pay Rules 2017	01.01.2016 MB 01.10.2017	G.O.Ms.No.303 Fin 01.06.2009

Code Number of Scale of pay (T.N.R.S.Pay Rules 1998)	
Scale code	Scale of pay
00	IAS/ IPS cadre post
01	17400 -500 - 21900
02	16400 -450 - 20000
03	15000 -400 - 18600
04	14300 -400 - 18300
05	12750 -375 - 16500
06	12000 -375 - 16500
07	10000 -325 - 15200
08	9100 -275 - 14050
09	8000 -275 - 13500
10	6500 -200 - 11000
11	6500 -200 - 10500
12	5900 -200 - 9900
	5700- 175 - 9200
13	5500 -175 - 9000
14	5300 -150 - 8300
15	5000 -150 - 8000
16	4500 -125 - 7000
17	4300 -100 - 6000
18	4000 -100 - 6000
19	3625 - 85 - 4900
20	3200 - 85 - 4900
21	3050 - 75 - 3950 - 80 - 4590
22	2750 - 70 - 3800 - 75 - 4400
23	2650 - 65 - 3300 - 70 - 4000
24	2610 - 60 - 3150 - 65 - 3540
25	2550 - 55 - 2660 - 60 - 3200
26	1800 - 20 - 2240
27	600 - 10 - 700 -20 -1100
28	Consolidated pay
29	Fixed pay
30	Honorium

Scale code	TN Revised Scale of pay Rules 2009 (G.O.234 FIN(PC) 1.6.09)		
	Revised Pay	**Pay Band**	**Gr.Pay**
29	4800 - 10000	PB 1A	1300
28	4800 - 10000	"	1400
27	4800 - 10000	"	1650
26	5200 - 20200	PB 1	1800
25	5200 - 20200	"	1900
24	5200 - 20200	"	2000
23	5200 - 20200	"	2200
22	5200 - 20200	"	2400
21	5200 - 20200	"	2600
20	5200 - 20200	"	2800
19	9300 - 34800	PB 2	4200
18	9300 - 34800	"	4300
17	9300 - 34800	"	4400
16	9300 - 34800	"	4450
15	9300 - 34800	"	4500
14	9300 - 34800	"	4600
13	9300 - 34800	"	4700
12	9300 - 34800	"	4800
11	9300 - 34800	"	4900
10	15600 - 39100	PB 3	5400
9	15600 - 39100	"	5700
8	15600 - 39100	"	6000
7	15600 - 39100	"	6600
6	15600 - 39100	"	7600
5	15600 - 39100	"	7700
4	37400 - 67000	PB 4	8700
3	37400 - 67000	"	8800
2	37400 - 67000	"	8900
1	37400 - 67000	"	10000

Group	**Scale range(Grade pay)**
A	Rs.6600 & above
B	Rs.4400 & above but below Rs.6600
C	Rs.1400 & above but below Rs.4400
D	Below Rs.1400
	G.O.Ms.No.119 P &A.R. Dt.09.09.2009

LIST OF LEVELS OF PAY					
[REGULAR GOVERNMENT EMPLOYEES]					
Sl. No.	Group	Existing Scales of Pay		Revised Levels of Pay	
		Pay Band	Grade Pay	Level	Minimum - Maximum
[1]	[2]	[3]	[4]	[5]	[6] [7]
1	**D**	**PB-1A Rs.4800-10000**	**1300**	**1**	**15700 - 50000**
2	C		1400	**2**	15900 - 50400
3	C		1650	**3**	16600 - 52400
4	**C**	**PB-1 Rs.5200-20200**	**1800**	**4**	**18000 - 56900**
5	C		1900	**5**	18200 - 57900
6	C		2000	**6**	18500 - 58600
7	C		2200	**7**	19000 - 60300
8	C		2400	**8**	19500 - 62000
9	C		2600	**9**	20000 - 63600
10	C		2800	**10**	20600 - 65500
11	**C**	**PB-2 Rs.9300-34800**	**4200**	**11**	**35400 - 112400**
12	C		4300	**12**	35600 - 112800
13	B		4400	**13**	35900 - 113500
14	B		4450	**14**	36000 - 114000
15	B		4500	**15**	36200 - 114800
16	B		4600	**16**	36400 - 115700
17	B		4700	**17**	36700 - 116200
18	B		4800	**18**	36900 - 116600
19	B		4900	**19**	37200 - 117600
20	B		5100	**20**	37700 - 119500
21	**B**	**PB-3 Rs.15600-39100**	**5200**	**21**	**55500 - 175700**
22	B		**5400**	**22**	**56100 - 177500**
23	B		5700	**23**	56900 - 180500
24	B		6000	**24**	57700 - 182400
25	A		6600	**25**	59300 - 187700
26	A		7600	**26**	61900 - 196700
27	A		7700	**27**	62200 - 197200
28	**A**	**PB-4 Rs.37400-67000**	**8700**	**28**	**123100 - 215900**
29	A		8800	**29**	123400 - 216300
30	A		8900	**30**	123600 - 216600
31	A		9500	**31**	125200 - 219800
32	A		10000	**32**	128900 - 225000

List of Scale of pay 2009

TN RS pay Rules 1998	**TN Revised Scale of pay Rules 2009**		
(G.O.162 FIN(PC) 13.4.98)	**(G.O.234 FIN(PC) 1.6.09)**		
	Revised Pay	**Pay Band**	**Gr.Pay**
2550 - 55 - 2660 - 60 - 3200	4800 - 10000	PB 1A	1300
2610 - 60 - 3150 - 65 - 3540	4800 - 10000	"	1400
2650 - 65 - 3300 - 70 - 4000	4800 - 10000	"	1650
2750 - 70 - 3800 - 75 - 4400	5200 - 20200	PB 1	1800
3050 - 75 - 3950 - 80 - 4590	5200 - 20200	"	1900
3200 - 85 - 4900	5200 - 20200	"	2000
3625 - 85 - 4900	5200 - 20200	"	2200
4000 -100 - 6000	5200 - 20200	"	2400
4300 -100 - 6000	5200 - 20200	"	2600
4500 -125 - 7000	5200 - 20200	"	2800
5000 -150 - 8000	9300 - 34800	PB 2	4200
5300 -150 - 8300	9300 - 34800	"	4300
5500 -175 - 9000	9300 - 34800	"	4400
5700-175-9200	9300 - 34800	"	4450
5900 -200 - 9900	9300 - 34800	"	4500
6500 -200 - 10500	9300 - 34800	"	4600
6500 -200 - 11000	9300 - 34800	"	4700
7000 - 225 - 11500 *	9300 - 34800	"	4800
7500 - 250 - 12000 *	9300 - 34800	"	4900
8000 -275 - 13500	15600 - 39100	PB 3	5400
9100 -275 - 14050	15600 - 39100	"	5700
9650 - 300 - 15050	15600 - 39100	"	6000
10000 -325 - 15200	15600 - 39100	"	6600
12000 -375 - 16500	15600 - 39100	"	7600
12750 -375 - 16500	15600 - 39100	"	7700
14300 -400 - 18300	37400 - 67000	PB 4	8700
15000 -400 - 18600	37400 - 67000	"	8800
16400 -450 - 20000	37400 - 67000	"	8900
17400 -500 - 21900	37400 - 67000	"	10000

Rate of increment: The rate of increment shall be 3% of the sum of pay in the pay Band and Grade Pay which shall be rounded off to the next multiple of 10. ***(Rule 6 of TN revised scale of pay Rules 2009)***

In case of calculation of increment fraction of rupee (ie 99 paise and below) should be ignored. But any amount of a rupee or more should be rounded off to the next multiple of Rs.10**.(Govt.lr.No.34124/2009-1 Finance Dt.26.06.2009)**

SDO: PB3 with Grade pay of Rs.7600 and above **(G.O.Ms.No.234 Fin (PC) Dt.01.06.2009)**

Fixation of pay on promotion: One increment equal to 3% of the sum of pay in the pay Band and Grade Pay which shall be rounded off to the next multiple of 10. This will be added to the existing pay in the pay band. The difference in grade pay corresponding to the promotion post and the feeder post will thereafter be change in the pay band also, the same methodology shall be followed. ***(Rule 10 of TN revised scale of pay Rules 2009)***

The advance increment/ higher start / incentives other than normal annual increments should not be calculated cumulatively, **(Govt.lr.No.45113/PC/2009-1 Finance Dt.17.08.2009)**

The higher start of pay granted to the Junior Assistant Typist and Record Clerk shall be dispensd to the incumbents recruited in future. **(G.O.Ms.No. 241 Finance (PC) Dt.22.07.2013)**

Higher Start of pay: i) Graduate Typists / Junior Assistants / Record Clerks who have joined / have been appointed prior to 01-04-2013 shall be entitled to higher start of pay, irrespective of the date of sanction of higher start of pay, if other required conditions are satisfied;
ii) Junior Assistants / Typists / Record Clerks who were appointed after 01-04-2013 are not entitled to higher start of pay even if they have been sanctioned a higher start of pay for the possession of degree qualification prior to the issue of the Government Order. The Government Order only stipulates that recovery of payment already made need not be effected. Therefore, the pay of such individuals at the time of appointment are required to be re-fixed at the minimum of pay band (Pay + Grade Pay) of the respective post.**(Govt. Letter No.16115 / CMPC / 2018-1, dated:25-05-2018)**

List of Scale of pay 1989, 1998, 2009				
TN RS pay Rules 1989	**TN RS pay Rules 1998**	**TN Revised Scale of pay Rules 2009**		
(G.O.Ms.No.666 Fin.27.6.89)	**(G.O.162 FIN(PC) 13.4.98**	**(G.O.234 FIN(PC) 1.6.09)**		
		Revised Pay	**Pay Band**	**Gr.Pay**
750 - 12 - 870 - 15 - 945	2550 - 55 - 2660 - 60 - 3200	4800 - 10000	PB 1A	1300
775 - 12 - 835 - 15 - 1030	2610 - 60 - 3150 - 65 - 3540	4800 - 10000	"	1400
800 - 15 - 1010 -20 - 1150	2650 - 65 - 3300 - 70 - 4000	4800 - 10000	"	1650
825 - 15 - 900 - 20 - 1150	2750 - 70 - 3800 - 75 - 4400	5200 - 20200	PB 1	1800
950 - 20 - 1150 - 25 - 1500	3050 - 75 - 3950 - 80 - 4590	5200 - 20200	"	1900
975 - 25 -1150 - 30 - 1660	3200 - 85 - 4900	5200 - 20200	"	2000
1100 - 25 -1150 - 30 - 1660	3625 - 85 - 4900	5200 - 20200	"	2200
1200 - 30 -1560 - 40 - 2040	4000 -100 - 6000	5200 - 20200	"	2400
1320 - 30 -1560 - 40 - 2040	4300 -100 - 6000	5200 - 20200	"	2600
1350 - 30 -1440 - 40 - 1800 - 50 - 2200	4500 -125 - 7000	5200 - 20200	"	2800
1400 - 40 -1600 - 50 - 2300 - 60 - 2600	5000 -150 - 8000	9300 - 34800	PB 2	4200
1600 - 50 -2300 - 60 - 2600	5300 -150 - 8300	9300 - 34800	"	4300
1640 - 60 -2600 - 75 - 2900	5500 -175 - 9000	9300 - 34800	"	4400
1700-60-2480-75-3005	5700-175-9200	9300 - 34800	"	4450
1820 - 60 -2300 - 75 - 3200	5900 -200 - 9900	9300 - 34800	"	4500
2000 - 60 -2300 - 75 - 3200	6500 -200 - 10500	9300 - 34800	"	4600
2000 - 60 -2300 - 75 - 3200 - 100 - 3500	6500 -200 - 11000	9300 - 34800	"	4700
Superintendent (1600- 2600) w.e.f.12.12.2007)	7000 - 225 - 11500 *	9300 - 34800	"	4800
	7500 - 250 - 12000 *	9300 - 34800	"	4900
2200 - 75 -2800 - 100 - 4000	8000 -275 - 13500	15600 - 39100	PB 3	5400
2500 - 75 -2800 - 100 - 4200	9100 -275 - 14050	15600 - 39100	"	5700
	9650 - 300 - 15050	15600 - 39100	"	6000
3000 - 100 -3500 - 125 - 4000	10000 -325 - 15200	15600 - 39100	"	6600
3700 - 125 -4700 - 150 - 5000	12000 -375 - 16500	15600 - 39100	"	7600
3950 - 125 -4700 - 150 - 5000	12750 -375 - 16500	15600 - 39100	"	7700
4100 - 125 -4850 - 150 - 5300	14300 -400 - 18300	37400 - 67000	PB 4	8700
4500 - 150 - 5700	15000 -400 - 18600	37400 - 67000	"	8800
5100 - 150 - 5700	16400 -450 - 20000	37400 - 67000	"	8900
5500 - 200 -6500	17400 -500 - 21900	37400 - 67000	"	10000
1700-60-2480-75-3005	5700-175-9200			
(G.O.538 Finance (CMPC) Department Dt.27.11.2000)				

*** Scale changed vide G.O.Ms.No.253 Fin (PC) Dt.01.06.2009**
Superintendent scale changed as Rs.7000 - 225 -11500

Stagnation Increment:- Employees stagnating in a post beyond 30 years (i.e.) stagnating in the Special Graded beyond 10 years be granted with One bonus increment with effect from 1.9.98 (G.O.Ms.No.562 Fin.Dt.28.9.1998). This scheme is continuing in 7th Pay commission also. (Para 5 of **G.O.Ms.No.234 Finance (PC) Dt.01.06.2009)**. One increment (3% only) is eligible.6% is not eligible (**Item No,3 of Govt.Lr.No. 54966/ PC/ 13-1 Finance Dt.03.10.2013)**
Fixation of pay on promotion: One increment equal to 3% of the sum of pay in the pay Band and Grade Pay which shall be rounded off to the next multiple of 10. This will be added to the existing pay in the pay band. The difference in grade pay corresponding to the promotion post and the feeder post will thereafter be change in the pay band also, the same methodology shall be followed. ***(Rule 10 of TN revised scale of pay Rules 2009)***
Rate of increment: The rate of increment shall be 3% of the sum of pay in the pay Band and Grade Pay which shall be rounded off to the next multiple of 10. **(Rule 6 of TN revised scale of pay Rules 2009)**In case of calculation of increment fraction of rupee (ie 99 paise and below) should be ignored. But any amount of a rupee or more should be rounded off to the next multiple of Rs.10. **(Govt.lr.No.34124/2009-1 Finance Dt.26.06.2009)**
The **advance increment/ higher start / incentives** other than normal annual increments should not be calculated cumulatively, **(Govt.lr.No.45113/PC/2009-1 Finance Dt.17.08.2009)**
The higher start of pay granted to the Junior Assistant Typist and Record Clerk shall be dispensd to the incumbents recruited in future (ie w.e.f. 22.07.2013) . **(G.O.Ms.No. 241 Finance (PC) Dt.22.07.2013)**
SG / Spl.Grade pay fixation: An additional increment benefit (Over and above the existing one increment benefit) equivalent to 3% + 3% of basic pay (Pay+GP) shall be granted to the employees on award of Selection Grade / Special Grade in the revised scales of pay implemented w.e.f.01.01.2006 (Monetary benefit from 01.04.2013) **(G.O.Ms.No.237 Finance (PC) Dt.22.07.2013)**. The additional increment should be calculated on non-cumulative basis only (eg 3% + 3%) **(Item No,2 of Govt.Lr.No. 54966/ PC/ 13-1 Finance Dt.03.10.2013)** Alareadt availed the benefit of 3% increase alone are entitled for additional 3% of increment. **(Item No.1 of Govt.Lr.No. 54966/ PC/ 13-1 Finance Dt.03.10.2013)**

List of Scale Revised as per One Man commission

Name of the Category	TNRS pay Rules 2009			OMC scale			Authority
	Revised Pay		Gr.Pay	Revised Pay		Gr.Pay	
Agricultural Officer/ Horticultural Officer	9300 - 34800	PB 2	4700	9300 - 34800	PB 2	4900	G.O.Ms.No.257Fin (PC) 26.08.2010 w.e.f. 12.12.1987 M.B. 01.08.2010
Agricultural Officer/ Horticultural Officer	9300 - 34800	PB 2	4900	15600 - 39100	PB 3	5400	G.O.Ms.No.448 Fin (PC) 31.12.2010 w.e.f. 01.01.2006 M.B. 01.12.2010
Assistant Director of Agriculture	15600 - 39100	PB 3	5400	15600 - 39100	PB 3	6600	
Deputy Director of Agriculture	15600 - 39100	PB 3	6600	15600 - 39100	PB 3	7600	
Joint Director of Agriculture	15600 - 39100	PB 3	7600	37400 - 67000	PB 4	8700	
Agricultural Officer/ Horticultural Officer	9300 - 34800	PB 2	5400	15600 - 39100	PB 3	5100	G.O.Ms.No.71 Fin (PC) 26.02.2011 w.e.f. 01.01.2006 M.B. 01.03.2011
Assistant Director of Agriculture	15600 - 39100	PB 3	6600	15600 - 39100	PB 3	5400	
Deputy Director of Agriculture	15600 - 39100	PB 3	7600	15600 - 39100	PB 3	6600	
Joint Director of Agriculture	37400 - 67000	PB 4	8700	15600 - 39100	PB 3	7600	
Agricultural Officer/ Horticultural Officer	9300 - 34800	PB 2	5400	9300 - 34800	PB 2	5100	G.O.Ms.No.242 Fin (PC) 22.07.2013 w.e.f. 01.01.2006 M.B. 01.03.2011
Assistant Director of Agriculture	15600 - 39100	PB 3	6600	15600 - 39100	PB 3	5400	
Deputy Director of Agriculture	15600 - 39100	PB 3	7600	15600 - 39100	PB 3	6600	
Joint Director of Agriculture	37400 - 67000	PB 4	8700	15600 - 39100	PB 3	7600	
Assistant / Steno Grade III	5200 - 20200	PB 1	2400	5200 - 20200	PB 1	2800	G.O.Ms.No.45 Fin (PC) 20.02.2011 w.e.f. 01.01.2006 M.B. 01.02.2011
Jr.Asst/ Typist	5200 - 20200	PB 1	2000	5200 - 20200	PB 1	2400	

Name of the Category	TNRS pay Rules 2009			OMC scale			Authority
	Revised Pay		Gr.Pay	Revised Pay		Gr.Pay	
Typist Grade I				5200 - 20200	PB 1	2400	Govt.Lr.No.35477/PC/ 2011 - 1 Fin Dt.18.8.2011 & Govt.Lr.No.10604/CMPC/ 13-1 Fin t.07.03.2013
	5200 - 20200	PB 1	2400	5200 - 20200	PB 1	2800	G.O.Ms.No.243 Fin (PC) 22.07.2013 w.e.f. 01.01.2006 M.B. 01.04.2013
Driver	5200 - 20200	PB 1	2000	5200 - 20200	PB 1	2400	G.O.Ms.No.65 Fin (PC) 26.02.2011 w.e.f. 01.01.2006 M.B. 01.03.2011
Record Asst	5200 - 20200	PB 1	2000	5200 - 20200	PB 1	2400	G.O.Ms.No.63 Fin (PC) 26.02.2011 w.e.f. 01.01.2006 M.B. 01.03.2011
Lab Assistant	5200 - 20200	PB 1	1900	5200 - 20200	PB 1	2400	
	5200 - 20200	PB 1	2000				
Dy.Agrl. Officer	9300 - 34800	PB 2	4400	9300 - 34800	PB 2	4700	G.O.Ms.No.257 Fin (PC) 26.08.2010 w.e.f. 01.01.2006 M.B. 01.08.2010
Depot Manager Gr I	9300 - 34800	PB 2	4300	9300 - 34800	PB 2	4800	
Depot Manager Gr 2	5200 - 20200	PB 1	2400	5200 - 20200	PB 1	2800	G.O.Ms.No.248 Fin (PC) 22.07.2013 w.e.f. 01.01.2006 M.B. 01.04.2013
Depot Manager Gr 3	5200 - 20200	PB 1	2000	5200 - 20200	PB 1	2400	
Asst.Agrl. Officer	5200 - 20200	PB 1	2400	5200 - 20200	PB 1	2800	G.O.Ms.No.258 Fin (PC) 26.08.2010 w.e.f. 01.01.2006 M.B. 01.08.2010

Selection Grade and Spl.Grade T.N. Revised Scale of pay Rules 1989

(G.O.304 FIN(PC) Dept 28.03.1990)

Ordinary Scale	Selection Grade	Special Grade
750 - 12 - 870 - 15 - 945	800 - 15 - 1010 -20 - 1150	825 - 15 - 900 - 20 - 1150
775 - 12 - 835 - 15 - 1030	825 - 15 - 900 - 20 - 1150	950 - 20 - 1150 - 25 - 1500
800 - 15 - 1010 -20 - 1150	950 - 20 - 1150 - 25 - 1500	975 - 25 -1150 - 30 - 1660
825 - 15 - 900 - 20 - 1150	950 - 20 - 1150 - 25 - 1500	975 - 25 -1150 - 30 - 1660
950 - 20 - 1150 - 25 - 1500	1200 - 30 -1560 - 40 - 2040	1320 - 30 -1560 - 40 - 2040
975 - 25 -1150 - 30 - 1660	1200 - 30 -1560 - 40 - 2040	1320 - 30 -1560 - 40 - 2040
1100 - 25 -1150 - 30 - 1660	1320 - 30 -1560 - 40 - 2040	1350 - 30 -1440 - 40 - 1800 - 50 - 2200
1200 - 30 -1560 - 40 - 2040	1400 - 50 - 2300 - 60 - 2600	1640 - 60 -2600 - 75 - 2900
1320 - 30 -1560 - 40 - 2040	1400 - 50 - 2300 - 60 - 2600	1640 - 60 -2600 - 75 - 2900
1350 - 30 -1440 - 40 - 1800 - 50 - 2200	1600 - 50 -2300 - 60 - 2600	1820 - 60 -2300 - 75 - 3200
1400 - 40 -1600 - 50 - 2300 - 60 - 2600	1640 - 60 -2600 - 75 - 2900	2000 - 60 -2300 - 75 - 3200
1600 - 50 -2300 - 60 - 2600	2000 - 60 -2300 - 75 - 3200	2200 - 75 -2800 - 100 - 4000
1640 - 60 -2600 - 75 - 2900	2000 - 60 -2300 - 75 - 3200	2200 - 75 -2800 - 100 - 4000
1820 - 60 -2300 - 75 - 3200	2200 - 75 -2800 - 100 - 4000	2500 - 75 -2800 - 100 - 4200
2000 - 60 -2300 - 75 - 3200	2200 - 75 -2800 - 100 - 4000	2500 - 75 -2800 - 100 - 4200
2000 - 60 -2300 - 75 - 3200 - 100 - 3500	2500 - 75 -2800 - 100 - 4200	3000 - 100 -3500 - 125 - 4000
2200 - 75 -2800 - 100 - 4000	2500 - 75 -2800 - 100 - 4200	3000 - 100 -3500 - 125 - 4000
2500 - 75 -2800 - 100 - 4200	3000 - 100 -3500 - 125 - 4000	3700 - 125 -4700 - 150 - 5000
1700-60-2480-75-3005 (Superintendent)	2000 - 60 -2300 - 75 - 3200	2200 - 75 -2800 - 100 - 4000

(G.O.538 Finance (CMPC) Department Dt.27.11.2000) and G.O.Ms.No.15 Finance (CMPC) Dt.12.01.2001)

Group	Scale range
A	Rs.3000 & above
B	Rs.1640 - 2999
C	Rs.775 - 1639
D	Below Rs.775

G.O.Ms.No.253 P &A.R. Dt.24.05.1990

RC with SSLC qualification be Rs.799 in Rs.775-12-835-15-1030 and Graduate JA/ Typist for a higher start of Pay at two stages above the minimum of the Scale of pay of Rs.975- 25 -1150 - 1660 (ie) Rs.1025

(G.O.Ms.No.915 Finance (PC) Dt.17.08.1989)

Selection Grade and Spl.Grade T.N. Revised Scale of pay Rules 1998
(G.O.162 FIN(PC) Dept .13.4.98)

Ordinary Scale	Selection Grade	Special Grade
2550 - 55 - 2660 - 60 - 3200	2650 - 65 - 3300 - 70 - 4000	2750 - 70 - 3800 - 75 - 4400
2610 - 60 - 3150 - 65 - 3540	2750 - 70 - 3800 - 75 - 4400	3050 - 75 - 3950 - 80 - 4590
2650 - 65 - 3300 - 70 - 4000	3050 - 75 - 3950 - 80 - 4590	3200 - 85 - 4900
2750 - 70 - 3800 - 75 - 4400	3050 - 75 - 3950 - 80 - 4590	3200 - 85 - 4900
3050 - 75 - 3950 - 80 - 4590	4000 -100 - 6000	4300 -100 - 6000
3200 - 85 - 4900	4000 -100 - 6000	4300 -100 - 6000
3625 - 85 - 4900	4300 -100 - 6000	4500 -125 - 7000
4000 -100 - 6000	5000 -150 - 8000	5500 -175 - 9000
4300 -100 - 6000	5000 -150 - 8000	5500 -175 - 9000
4500 -125 - 7000	5300 -150 - 8300	5900 -200 - 9900
5000 -150 - 8000	5500 -175 - 9000	6500 -200 - 10500
5300 -150 - 8300	6500 -200 - 10500	8000 -275 - 13500
5500 -175 - 9000	6500 -200 - 10500	8000 -275 - 13500
5900 -200 - 9900	8000 -275 - 13500	9100 -275 - 14050
6500 -200 - 10500	8000 -275 - 13500	9100 -275 - 14050
6500 -200 - 11000	9100 -275 - 14050	10000 -325 - 15200
8000 -275 - 13500	9100 -275 - 14050	10000 -325 - 15200
9100 -275 - 14050	10000 -325 - 15200	12000 -375 - 16500
10000 -325 - 15200	**Group**	**Scale range**
12000 -375 - 16500	A	Rs.10,000 & above
12750 -375 - 16500	B	Rs.5500 - 9999
14300 -400 - 18300	C	Rs.2610-5499
15000 -400 - 18600	D	Below Rs.2620
16400 -450 - 20000	G.O.Ms.No.160 P &A.R. Dt.30.7.1998	
17400 -500 - 21900		
5700-175-9200 (Supdt) w.e.f.01.01.1998 to 11.12.2007)	6500 -200 - 10500	8000 -275 - 13500
(G.O.538 Finance (CMPC) Dept Dt.27.11.2000) and G.O.Ms.No.15 Finance (CMPC) Dt.12.01.2001)		
7000 - 225 - 11500 (Supdt w.e.f.12.12.2007))	7500 - 250 - 12000	8000 - 275 - 13500
Govt.Lr.No.45113/PC/2009-1 Finance Dt.17.08.2009)		

RC with SSLC qualification be Rs. 2730 in Rs.2650 - 65 - 3300 - 70 - 4000 , and Graduate JA/ Typist for a higher start of Pay at two stages above the minimum of the Scale of pay of Rs3200 - 85 - 4900 (ie) Rs.3370 **(G.O.Ms.No.321 Finance (PC) Dt.02.07.1998)**

Revised Selection Grade and Special Grade Scales of Pay w.r.t OMC

(Govt.Lr.No. 63305/ PC/ 2010-1 Finance Dt.08.11.2010)

S.No	Ordinary Grade	GP	Selection Grade	GP	Special Grade	GP
1	4800 - 10000	1300	4800 - 10000	1650	5200 - 20200	1800
2	4800 - 10000	1400	5200 - 20200	1800	5200 - 20200	1900
3	4800 - 10000	1650	5200 - 20200	1900	5200 - 20200	2000
4	5200 - 20200	1800	5200 - 20200	1900	5200 - 20200	2000
5	5200 - 20200	1900	5200 - 20200	2400	5200 - 20200	2600
6	5200 - 20200	2000	5200 - 20200	2400	5200 - 20200	2600
7	5200 - 20200	2200	5200 - 20200	2600	5200 - 20200	2800
8	5200 - 20200	2400	9300 - 34800	4200	9300 - 34800	4400
9	5200 - 20200	2600	9300 - 34800	4200	9300 - 34800	4400
10	5200 - 20200	2800	9300 - 34800	4300	9300 - 34800	4500
11	9300 - 34800	4200	9300 - 34800	4400	9300 - 34800	4600
12	9300 - 34800	4300	9300 - 34800	4600	15600 - 39100	5400
13	9300 - 34800	4400	9300 - 34800	4600	15600 - 39100	5400
14	9300 - 34800	4450	9300 - 34800	4600	15600 - 39100	5400
15	9300 - 34800	4500	15600 - 39100	5400	15600 - 39100	5700
16	9300 - 34800	4600	15600 - 39100	5400	15600 - 39100	5700
17	9300 - 34800	4700	15600 - 39100	5700	15600 - 39100	6600
18	15600 - 39100	5400	15600 - 39100	6000	15600 - 39100	6600
19	15600 - 39100	5700	15600 - 39100	6000	15600 - 39100	7600

The above selection Grade / Special Grade scale of pay indicated above takes notional effect from 01.01.2006 with monetary benefit from 01.01.2007 and is **applicable only to employees awarded Selection Grade / Special Grade prior to 01.01.2006 and employees who have opted for revised scale of pay on a subsequent date after 01.01.2006** i.e. on date of Selection Grade / Special Grade and in whose cases their Ordinary grade scale of pay have been revised further based on the recommendations of One Man Commission / further Government orders

S.No	Ordinary Grade	GP	Selection Grade	GP	Special Grade	GP
20	9300 - 34800	4800	15600 - 39100	5700	15600 - 39100	6600
21	9300 - 34800	4900	15600 - 39100	5700	15600 - 39100	6600

(Govt.Lr.No. 63305/ PC/ 2010-5 Finance Dt.30.11.2010)

SG / Spl.Grade shall be continued in the revised pay scales to employees drawing the GP from Rs.1300 to Rs.6000 **(Para 6 of G.O.Ms.No.234 Finance (PC) Dt.01.06.2009)**

LIST OF LEVELS OF PAY						
[REGULAR GOVERNMENT EMPLOYEES]						
Sl. No.	Group	Existing Scales of Pay		Revised Levels of Pay		
		Pay Band	Grade Pay	Level	Minimum - Maximum	
[1]	[2]	[3]	[4]	[5]	[6]	[7]
1	**D**	**PB-1A Rs.4800-10000**	**1300**	**1**	**15700**	**50000**
2	C		1400	**2**	15900	50400
3	C		1650	**3**	16600	52400
4	**C**	**PB-1 Rs.5200-20200**	**1800**	**4**	**18000**	**56900**
5	C		1900	**5**	18200	57900
6	C		2000	**6**	18500	58600
7	C		2200	**7**	19000	60300
8	C		2400	**8**	19500	62000
9	C		2600	**9**	20000	63600
10	C		2800	**10**	20600	65500
11	**C**	**PB-2 Rs.9300-34800**	**4200**	**11**	**35400**	**112400**
12	C		4300	**12**	35600	112800
13	B		4400	**13**	35900	113500
14	B		4450	**14**	36000	114000
15	B		4500	**15**	36200	114800
16	B		4600	**16**	36400	115700
17	B		4700	**17**	36700	116200
18	B		4800	**18**	36900	116600
19	B		4900	**19**	37200	117600
20	B		5100	**20**	37700	119500
21	**B**	**PB-3 Rs.15600-39100**	**5200**	**21**	**55500**	**175700**
22	B		**5400**	**22**	**56100**	**177500**
23	B		5700	**23**	56900	180500
24	B		6000	**24**	57700	182400
25	A		6600	**25**	59300	187700
26	A		7600	**26**	61900	196700
27	A		7700	**27**	62200	197200
28	**A**	**PB-4 Rs.37400-67000**	**8700**	**28**	**123100**	**215900**
29	A		8800	**29**	123400	216300
30	A		8900	**30**	123600	216600
31	A		9500	**31**	125200	219800
32	A		10000	**32**	128900	225000

Salient Features of The TN Revised Pay Rules 2017 (G.O.Ms.No.303 Finance (PC) Dt. 11.10.2017)	
NEW PAY STRUCTURE:	
	The existing system of Pay Bands and Grade Pay applicable to State Government employees and teachers including employees of local bodies shall be replaced by new system of level based Pay Matrix in a manner similar to that adopted by the Government of India for its employees. Accordingly, Pay Matrix as in Schedule-III and Schedule-IV of the Tamil Nadu Revised Pay Rules, 2017 shall replace the existing system ofPay Bands and Grade Pay. The Pay Matrix shall comprise of two dimensionsviz. horizontal range and vertical range:
	(i) In the 'Horizontal Range', level corresponds to a functional role in the hierarchy and has been assigned level numbers 1, 2, 3 and so on, till 32. The level numbers correspond to Grade Pays in the existing system. Movement from one level to a higher level would take place due to movement to a higher functional role, including that due to promotion.
	(ii) In the 'Vertical Range', each step denotes 'pay progression' within that level, and indicates the steps of annual financial progression of three percent in each level, corresponding to one increment. Movement along vertical range arises due to sanction of annual increment or grant of Selection Grade/Special Grade / stagnation / bonus increment.
	Schedule-I and Schedule-II of the Tamil Nadu Revised Pay Rules, 2017 indicate the pay levels for Government employees on time scales of pay and employees on special time scales of pay respectively corresponding to their grade pay under the existing system. Schedule-III and Schedule IV contain the Pay Matrix for employees on time scales of pay and employees on special time scales of pay respectively.
	In the Pay Matrix, the minimum pay at Level-1 is Rs.15,700 and maximum pay at Level-32 is Rs.2,25,000 in respect of employees on time scale of pay.
FITMENT AND FIXATION OF PAY :	
	Fitment **factor of 2.57** shall be applied uniformly to all employees while fixing pay of existing employees in the pay matrix, irrespective of their present grade pays or corresponding new levels. Pay plus grade pay of an employee at any level as on 1-1-2016 (Pay in the Pay Band + Grade Pay) shall be multiplied by a factor of 2.57 for the purpose of fixing the pay in the pay matrix.
SELECTION GRADE AND SPECIAL GRADE SCALES OF PAY :	
	The existing scheme of providing two increments for Selection Grade / Special Grade on completion of 10/20 years of service shall be continued in the revised pay structure also for employees holding posts in Level-1 [Employees holding the Ordinary Grade Posts in the existing Grade Pay Rs.1300/-] upto Level-23 [Employees holding the Ordinary Grade Posts in the existing Grade Pay Rs.5700/-]. Accordingly, such employees moving to Selection Grade/ Special Grade on or after 1-1-2016 shall be granted two increments in the same Level in Pay Matrix on that date.

STAGNATION INCREMENT AND BONUS INCREMENT:	
	In the revised pay structure, the existing concession of stagnation increment and bonus increment shall be continued as follows.- (a) In the case of employees drawing Pay in the Level-24 and above on completion of every 10 years of service, they shall be granted with one increment at the rate of 3% of basic pay in the same Level as stagnation increment.
	(b) In the case of employees who have completed 30 years of continuous service in the same post, they shall be granted one bonus increment at the rate of 3% of basic pay in the same Level.
	(c) In respect of employees stagnating at the maximum of the existing Pay Band for more than two years as on 1-1-2016, one increment in the applicable Level in the Pay Matrix shall be granted on 1-1-2016 for every two completed years of stagnation at the maximum of the said Pay Band. Grant of additional increment(s) shall be subject to condition that the pay arrived at after grant of such increment does not exceed the maximum of the applicable Level in the Pay Matrix.
Definition- In these rules, unless the context otherwise requires:	
	(i) **"existing basic pay"** means pay drawn in the prescribed Pay Band including Grade Pay on the date of migration to revised pay structure opted by a Government employee under rule 6, but does not include any other type of pay like "special pay", "personal pay" etc. Provided that for existing directly recruited Assistants / Accountants in the Tamil Nadu Ministerial Service drawing personal pay of rupees sixty under the existing pay structure on the date of coming into force of these rules, existing basic pay shall include such personal pay.
	(ii) **"existing Pay Band and Grade Pay"** in relation to a Government employee means the Pay Band and the Grade Pay applicable to the post held by the Government employee, whether in a substantive capacity or in officiating capacity, on the date of migration to revised pay structure opted by him under rule 6,;
	(iii) **"existing pay structure"** in relation to a Government employee means the present system of Pay Band and Grade Pay applicable to the post held by the Government employee as on the date immediately prior to the coming into force of these rules whether in a substantive or officiating capacity.
	The expressions **"existing basic pay"**, and "existing Pay Band and Grade Pay", in respect of a Government employee who on the 1st day of January, 2016 was on deputation or on leave or on foreign service, or who would have on that date officiated in one or more lower posts but for his officiating in a higher post, shall mean such basic pay, Pay Band and Grade Pay in relation to the post which he would have held but for his being on deputation or on leave or on foreign service or officiating in higher post, as the case may be;

	(iv) **"Pay Matrix"** means Matrix specified in Schedule-III and IV, with Levels of pay arranged in vertical cells as assigned to corresponding existing Pay Band and Grade Pay;
	(v) **"Level"** in the Pay Matrix shall mean the Level corresponding to the existing Pay Band and Grade Pay specified in the Schedule-III and IV;
	(vi) **"pay in the Level"** means pay drawn in the appropriate Cell of the Level as specified in the Pay Matrix;
	(vii) **"revised pay structure"** in relation to a post means the Pay Matrix and the Levels specified therein corresponding to the existing Pay Band and Grade Pay of the post unless a different revised Level is notified separately for that post;
	(viii) **"basic pay in the revised pay structure"** means the pay drawn in the prescribed Level in the Pay Matrix but does not include any other type of pay like special pay/personal pay, etc; and
Level of posts–	
	The Level of posts shall be determined in accordance with the various Levels as assigned to the corresponding existing Pay Band and Grade Pay as specified in the Pay Matrix.
Date of migration of existing employees to Revised Pay Structure and exercising of option:	
	(1) An existing employee shall have the option of determining the date of migration to revised pay structure by electing (a) to migrate to the revised pay structure with effect from 1.1.2016 or (b) to continue to draw pay in the existing pay structure until the date on which he earns his next or any subsequent increment in the existing pay structure or until he vacates his post or ceases to draw pay in that pay structure and to migrate to the revised pay structure on such date; or (c) to migrate to the revised pay structure from the date of promotion between 1-1-2016 and the date of notification of these rules.
	(ii) in the case of a Government employee who is under suspension on that date, the option may be exercised within three months of the date of his return to duty if that date is later than the date prescribed in this sub-rule.
	(iv) in the case of a Government employee who has died on or after 1st January, 2016, he shall be deemed to have opted for the revised pay structure on and from the 1st day of January, 2016 or such later date as is financially advantageous to their dependents and necessary action for fixation of pay shall be taken up by the Head of Office.
	If a Government employee does not exercise his option in writing within the time specified in sub-rule (2) above, such Government employee shall be deemed to have opted to migrate to the revised pay structure with effect from the 1st day of January, 2016 or the date of subsequent order as the case may be.
	The option once exercised shall be final and thereafter, pay of the Government employee shall be fixed in the revised pay structure with effect from the date of migration to the revised pay structure opted or deemed to have opted by him under these rules.

	The aforesaid option shall not be admissible to any person appointed to a post for the first time in Government service after the date of issue of notification and he shall be allowed pay only in the revised pay structure.
Fixation of pay in the revised pay structure at the time of migration:-	
	the pay in the applicable Level in the Pay Matrix shall be the pay obtained by multiplying the existing basic pay by a factor of 2.57, rounded off to the nearest rupee and the figure so arrived at shall be located in the respective Level in the Pay Matrix and if such an identical figure corresponds to any Cell in the applicable Level of the Pay Matrix, the same shall be the pay, and if no such Cell is available in the applicable Level, the pay shall be fixed at the immediate next higher Cell in that applicable Level of the Pay Matrix. (Illustration-I – See Schedule-V)
	if the minimum pay or the first Cell in the applicable Level is more than the amount arrived at as per sub-clause (i) above, the pay shall be fixed at minimum pay or the first Cell of that applicable Level. (Illustration-II – See Schedule-V)
	(2) Where in fixation of pay, the pay of Government employees drawing pay at two or more stages in the existing Pay Band and Grade Pay or scale, as the case may be, get fixed at same Cell in the applicable Level in the Pay Matrix, one additional increment shall be given for every two stages bunched and the pay of Government employee drawing higher pay in existing pay structure shall be fixed at the next vertical Cell in the applicable Level.
	For this purpose, the pay drawn by two Government employees in a given Pay Band and Grade Pay or scale where the higher pay is at least 3 percent more than the lower pay shall constitute two stages. Employees drawing pay where the difference is less than 3 percent shall not be entitled for this benefit.
	(3) If by stepping up of the pay as above, the pay of a Government employee gets fixed at a stage in the revised pay structure which is higher than the stage in the revised pay structure at which the pay of a Government employee who was drawing pay at the next higher stage or stages in the same existing pay structure gets fixed, the pay of the latter shall also be stepped up to the extent by which it falls short of that of the former.
	(5) If a Government employee was under reduction of pay or stoppage of increment as a penalty on the 1st January 2016, his pay shall be fixed in the revised pay structure on the basis of emoluments he drew on the 1st January 2016 and he shall continue to draw the pay so fixed in the revised scale till the expiry of the period of penalty. His pay in the revised scale shall be refixed immediately following the date of expiry of the period of penalty with reference to the emoluments which he would have drawn on the 1st January, 2016 taking the fact into consideration whether the penalty awarded is with or without cumulative effect.

Fixation of pay of employees appointed first time in Government by direct recruitment or otherwise on or after 1st day of January, 2016-	
	Notwithstanding the provisions of rule 6, pay of an employee appointed to Government service for first time by direct recruitment or otherwise on or after 1st January 2016 shall be fixed, with effect from the date of appointment, at the minimum pay or the first Cell in the respective Level applicable to the post to which such employees are appointed: Provided that where the existing emoluments of such employee is higher than such minimum pay or the first cell, the difference shall be paid as personal pay to be absorbed in subsequent increments in pay.
	existing emoluments" means the sum of (i) basic pay excluding personal pay/special pay, if any and (ii) dearness allowance on the date of his appointment.
	Personal pay to be absorbed in subsequent increments in pay means that no further increments shall be sanctioned till the increments due become greater than the personal pay, and thereafter, increments due shall be paid and personal pay shall be discontinued.
Increments in Pay Matrix	
	The increment shall be effected by moving vertically down along the applicable Level by one cell from the existing cell of pay in the pay matrix . (Illustration–III - see Schedule-V).

Illustration I (see Rule 7 (1)(i))

A **Junior Assistant** is presently drawing a Basic Pay of □12,560 in GP 2400 [Pay in the PB □10,160 + GP □2,400 = □12,560]. For Normal Fitment, his/her Basic Pay will first be multiplied by a factor of 2.57 and then rounded-off to the nearest Rupee i.e. 12560 x 2.57 = 32,279.20, which will be rounded-off to □32,279. He/She will then be placed in the Pay Matrix in the Level corresponding to GP 2400 (**Level-8** in this case) in a cell either equal to or next higher to □32,279.
Accordingly, his/her salary will be fixed at □33,200 as shown below:

1.	Existing Pay Band	**:** PB-1
2.	Existing Grade Pay	**:** ` 2400
3.	Existing Pay in PB	**:** ` 10,160
4.	**Existing Basic Pay**	**: ` 12,560 (A)**
5.	Pay after multiplication by a fitment factor of 2.57	**:** ` 32,279.20 (rounded off to 12560 x 2.57 = 32279)
6.	Level corresponding to GP 2400	**: Level 8**
7.	Revised Pay in **Pay Matrix** (either equal to or next higher to ` 32279 in Level 8)	**: ` 33,200 (B)**

PAY MATRIX

Grade Pay	1900	2000	2200	2400	2600
Levels / Pay Progression	Level 5	Level 6	Level 7	Level 8	Level 9
1	18200	18500	19000	19500	20000
2	18700	19100	19600	20100	20600
3	19300	19700	20200	20700	21200
4	19900	20300	20800	21300	21800
5	20500	20900	21400	21900	22500
6	21100	21500	22000	22600	23200
7	21700	22100	22700	23300	23900
8	22400	22800	23400	24000	24600
9	23100	23500	24100	24700	25300
10	23800	24200	24800	25400	26100
11	24500	24900	25500	26200	26900
12	25200	25600	26300	27000	27700
13	26000	26400	27100	27800	28500
14	26800	27200	27900	28600	29400
15	27600	28000	28700	29500	30300
16	28400	28800	29600	30400	31200
17	29300	29700	30500	31300	32100
18	30200	30600	31400	32200	33100
19	31100	31500	32300	**33200**	34100
20	32000	32400	33300	34200	35100
21	33000	33400	34300	35200	36200
22	34000	34400	35300	36300	37300

Illustration-II (see Rule 7 (1)(ii))

An **Additional Director** is presently drawing a Basic Pay of □53,590 (Pay in the Pay Band □44790 + Grade Pay □8800 = □53590). After multiplying □53,590 with 2.57, a figure of □1,37,726.30 is arrived at. This is rounded off to □1,37,726.
The level corresponding to GP 8800 is Level 29, as may be seen from Table, which gives the full correspondence between existing Grade Pay and the new Levels being proposed.
In the column for Level 29, the figure equal to or higher than □1,37,726 is □1,38,800.
Hence the pay of **Additional Director** will be fixed at □1,38,800 in level 29 in the new pay matrix as shown below:

1.	Existing Pay Band : PB-4	
2.	Existing Grade Pay : ` 8800	
3.	Existing Pay in PB : ` 44,790	
4.	**Existing Basic Pay :**	**` 53,590 (A)**
5.	Pay after multiplication by a fitment factor of 2.57 :	` 1,37,726.30 (rounded off to 137726 x 2.57 = 1,37,726)
6.	Level corresponding to GP 8800 :	**Level 29**
7.	Revised Pay in **Pay Matrix** (either equal to or next higher to ` 137726 in Level -29) :	**` 1,38,800 (B)**

PAY MATRIX

Grade Pay	**8700**	**8800**	**8900**	**9500**	**10000**
Levels / progPaY k, n	**Level 28**	**Level 29**	**Level 30**	**Level 31**	**Level 32**
1	123100	123400	123600	125200	128900
2	126800	127100	127300	129000	132800
3	130600	130900	131100	132900	136800
4	134500	134800	135000	136900	140900
5	138500	**138800**	139100	141000	145100
6	142700	143000	143300	145200	149500
7	147000	147300	147600	149600	154000
8	151400	151700	152000	154100	158600
9	155900	156300	156600	158700	163400
10	160600	161000	161300	163500	168300
11	165400	165800	166100	168400	173300
12	170400	170800	171100	173500	178500
13	175500	175900	176200	178700	183900
14	180800	181200	181500	184100	189400
15	186200	186600	186900	189600	195100
16	191800	192200	192500	195300	201000
17	197600	198000	198300	201200	207000
18	203500	203900	204200	207200	213200
19	209600	210000	210300	213400	219600

Illustration-III (see Rule 9)

Example-1: A **Junior Assistant**, who, after having been fixed in the Pay Matrix, is drawing a Basic Pay of ₹32,200 in Level 8. When he gets an annual increment on 1st of July, he will just move one stage down in the same Level. Hence, after increment, the pay will be ₹33,200.

Example-2: An employee in the Basic Pay of ₹28,500 in Level 10 will move vertically down the same Level in the cells and on grant of increment, his Basic Pay will be ₹29,400.

Example-3: An employee in the Basic Pay of ₹55,200 in Level 11 will move vertically down the same Level in the cells and on grant of increment, his Basic Pay will be ₹56,900.

PAY MATRIX

Grade Pay	2400	2600	2800	4200	4300
Levels / Pay Progression	Level 8	Level 9	Level 10	Level 11	Level 12
1	19500	20000	20600	35400	35600
2	20100	20600	21200	36500	36700
3	20700	21200	21800	37600	37800
4	21300	21800	22500	38700	38900
5	21900	22500	23200	39900	40100
6	22600	23200	23900	41100	41300
7	23300	23900	24600	42300	42500
8	24000	24600	25300	43600	43800
9	24700	25300	26100	44900	45100
10	25400	26100	26900	46200	46500
11	26200	26900	27700	47600	47900
12	27000	27700	28500	49000	49300
13	27800	28500	**29400**	50500	50800
14	28600	29400	30300	52000	52300
15	29500	30300	31200	53600	53900
16	30400	31200	32100	55200	55500
17	31300	32100	33100	**56900**	57200
18	32200	33100	34100	58600	58900
19	**33200**	34100	35100	60400	60700
20	34200	35100	36200	62200	62500
21	35200	36200	37300	64100	64400
22	36300	37300	38400	66000	66300

Illustration-IV (see Rule 11(3))

Sl. No.	Pay Band and Grade Pay or scale	PB-1A Rs.4800-10000 G.P. Rs.1300	PB-3 Rs.15600-39100 G.P. Rs.7600
[1]	[2]	[3]	[4]
1.	Maximum of the applicable Pay Band and Grade Pay	11300	46700
2.	Date on which pay fixed at maximum of the applicable Pay Band and Grade Pay	1/7/2013	1/4/2012
3.	Revised Pay in the applicable Level in the new Pay Matrix	29300	122600
4.	No. of years completed at maximum of the applicable Pay Band and Grade Pay as on 01.01.2016	2 years and 6 months	3 year and 9 months
5.	No. of increment(s) to be granted on 01.01.2016	1	1
6.	Revised Pay after grant of increment on 01.01.2016	30200	126300
7.	Date of Next Increment in the applicable Level in the new Pay Matrix	1/7/2016	1/4/2016

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PAY MATRIX
[FOR REGULAR GOVERNMENT EMPLOYEES]

Pay Band	PB-1A Rs.4800-10000			PB-1 Rs.5200-20200						
Grade Pay	1300	1400	1650	1800	1900	2000	2200	2400	2600	2800
Level	1	2	3	4	5	6	7	8	9	10
1	15700	15900	16600	18000	18200	18500	19000	19500	20000	20600
2	16200	16400	17100	18500	18700	19100	19600	20100	20600	21200
3	16700	16900	17600	19100	19300	19700	20200	20700	21200	21800
4	17200	17400	18100	19700	19900	20300	20800	21300	21800	22500
5	17700	17900	18600	20300	20500	20900	21400	21900	22500	23200
6	18200	18400	19200	20900	21100	21500	22000	22600	23200	23900
7	18700	19000	19800	21500	21700	22100	22700	23300	23900	24600
8	19300	19600	20400	22100	22400	22800	23400	24000	24600	25300
9	19900	20200	21000	22800	23100	23500	24100	24700	25300	26100
10	20500	20800	21600	23500	23800	24200	24800	25400	26100	26900
11	21100	21400	22200	24200	24500	24900	25500	26200	26900	27700
12	21700	22000	22900	24900	25200	25600	26300	27000	27700	28500
13	22400	22700	23600	25600	26000	26400	27100	27800	28500	29400
14	23100	23400	24300	26400	26800	27200	27900	28600	29400	30300
15	23800	24100	25000	27200	27600	28000	28700	29500	30300	31200
16	24500	24800	25800	28000	28400	28800	29600	30400	31200	32100
17	25200	25500	26600	28800	29300	29700	30500	31300	32100	33100
18	26000	26300	27400	29700	30200	30600	31400	32200	33100	34100
19	26800	27100	28200	30600	31100	31500	32300	33200	34100	35100
20	27600	27900	29000	31500	32000	32400	33300	34200	35100	36200
21	28400	28700	29900	32400	33000	33400	34300	35200	36200	37300
22	29300	29600	30800	33400	34000	34400	35300	36300	37300	38400
23	30200	30500	31700	34400	35000	35400	36400	37400	38400	39600
24	31100	31400	32700	35400	36100	36500	37500	38500	39600	40800
25	32000	32300	33700	36500	37200	37600	38600	39700	40800	42000
26	33000	33300	34700	37600	38300	38700	39800	40900	42000	43300
27	34000	34300	35700	38700	39400	39900	41000	42100	43300	44600
28	35000	35300	36800	39900	40600	41100	42200	43400	44600	45900
29	36100	36400	37900	41100	41800	42300	43500	44700	45900	47300
30	37200	37500	39000	42300	43100	43600	44800	46000	47300	48700
31	38300	38600	40200	43600	44400	44900	46100	47400	48700	50200
32	39400	39800	41400	44900	45700	46200	47500	48800	50200	51700
33	40600	41000	42600	46200	47100	47600	48900	50300	51700	53300
34	41800	42200	43900	47600	48500	49000	50400	51800	53300	54900
35	43100	43500	45200	49000	50000	50500	51900	53400	54900	56500
36	44400	44800	46600	50500	51500	52000	53500	55000	56500	58200
37	45700	46100	48000	52000	53000	53600	55100	56700	58200	59900
38	47100	47500	49400	53600	54600	55200	56800	58400	59900	61700
39	48500	48900	50900	55200	56200	56900	58500	60200	61700	63600
40	50000	50400	52400	56900	57900	58600	60300	62000	63600	65500

PAY MATRIX
[FOR REGULAR GOVERNMENT EMPLOYEES]

Pay Band	PB-2 Rs.9300-34800									
Grade Pay	4200	4300	4400	4450	4500	4600	4700	4800	4900	5100
Level	11	12	13	14	15	16	17	18	19	20
1	35400	35600	35900	36000	36200	36400	36700	36900	37200	37700
2	36500	36700	37000	37100	37300	37500	37800	38000	38300	38800
3	37600	37800	38100	38200	38400	38600	38900	39100	39400	40000
4	38700	38900	39200	39300	39600	39800	40100	40300	40600	41200
5	39900	40100	40400	40500	40800	41000	41300	41500	41800	42400
6	41100	41300	41600	41700	42000	42200	42500	42700	43100	43700
7	42300	42500	42800	43000	43300	43500	43800	44000	44400	45000
8	43600	43800	44100	44300	44600	44800	45100	45300	45700	46400
9	44900	45100	45400	45600	45900	46100	46500	46700	47100	47800
10	46200	46500	46800	47000	47300	47500	47900	48100	48500	49200
11	47600	47900	48200	48400	48700	48900	49300	49500	50000	50700
12	49000	49300	49600	49900	50200	50400	50800	51000	51500	52200
13	50500	50800	51100	51400	51700	51900	52300	52500	53000	53800
14	52000	52300	52600	52900	53300	53500	53900	54100	54600	55400
15	53600	53900	54200	54500	54900	55100	55500	55700	56200	57100
16	55200	55500	55800	56100	56500	56800	57200	57400	57900	58800
17	56900	57200	57500	57800	58200	58500	58900	59100	59600	60600
18	58600	58900	59200	59500	59900	60300	60700	60900	61400	62400
19	60400	60700	61000	61300	61700	62100	62500	62700	63200	64300
20	62200	62500	62800	63100	63600	64000	64400	64600	65100	66200
21	64100	64400	64700	65000	65500	65900	66300	66500	67100	68200
22	66000	66300	66600	67000	67500	67900	68300	68500	69100	70200
23	68000	68300	68600	69000	69500	69900	70300	70600	71200	72300
24	70000	70300	70700	71100	71600	72000	72400	72700	73300	74500
25	72100	72400	72800	73200	73700	74200	74600	74900	75500	76700
26	74300	74600	75000	75400	75900	76400	76800	77100	77800	79000
27	76500	76800	77300	77700	78200	78700	79100	79400	80100	81400
28	78800	79100	79600	80000	80500	81100	81500	81800	82500	83800
29	81200	81500	82000	82400	82900	83500	83900	84300	85000	86300
30	83600	83900	84500	84900	85400	86000	86400	86800	87600	88900
31	86100	86400	87000	87400	88000	88600	89000	89400	90200	91600
32	88700	89000	89600	90000	90600	91300	91700	92100	92900	94300
33	91400	91700	92300	92700	93300	94000	94500	94900	95700	97100
34	94100	94500	95100	95500	96100	96800	97300	97700	98600	100000
35	96900	97300	98000	98400	99000	99700	100200	100600	101600	103000
36	99800	100200	100900	101400	102000	102700	103200	103600	104600	106100
37	102800	103200	103900	104400	105100	105800	106300	106700	107700	109300
38	105900	106300	107000	107500	108300	109000	109500	109900	110900	112600
39	109100	109500	110200	110700	111500	112300	112800	113200	114200	116000
40	112400	112800	113500	114000	114800	115700	116200	116600	117600	119500

PAY MATRIX
[FOR REGULAR GOVERNMENT EMPLOYEES]

Pay Band	PB-3 Rs.15600-39100						
Grade Pay	**5200**	**5400**	**5700**	**6000**	**6600**	**7600**	**7700**
Level	**21**	**22**	**23**	**24**	**25**	**26**	**27**
1	**55500**	**56100**	**56900**	**57700**	**59300**	**61900**	**62200**
2	57200	57800	58600	59400	61100	63800	64100
3	**58900**	**59500**	**60400**	**61200**	**62900**	**65700**	**66000**
4	60700	61300	62200	63000	64800	67700	68000
5	**62500**	**63100**	**64100**	**64900**	**66700**	**69700**	**70000**
6	64400	65000	66000	66800	68700	71800	72100
7	**66300**	**67000**	**68000**	**68800**	**70800**	**74000**	**74300**
8	68300	69000	70000	70900	72900	76200	76500
9	**70300**	**71100**	**72100**	**73000**	**75100**	**78500**	**78800**
10	72400	73200	74300	75200	77400	80900	81200
11	**74600**	**75400**	**76500**	**77500**	**79700**	**83300**	**83600**
12	76800	77700	78800	79800	82100	85800	86100
13	**79100**	**80000**	**81200**	**82200**	**84600**	**88400**	**88700**
14	81500	82400	83600	84700	87100	91100	91400
15	**83900**	**84900**	**86100**	**87200**	**89700**	**93800**	**94100**
16	86400	87400	88700	89800	92400	96600	96900
17	**89000**	**90000**	**91400**	**92500**	**95200**	**99500**	**99800**
18	91700	92700	94100	95300	98100	102500	102800
19	**94500**	**95500**	**96900**	**98200**	**101000**	**105600**	**105900**
20	97300	98400	99800	101100	104000	108800	109100
21	**100200**	**101400**	**102800**	**104100**	**107100**	**112100**	**112400**
22	103200	104400	105900	107200	110300	115500	115800
23	**106300**	**107500**	**109100**	**110400**	**113600**	**119000**	**119300**
24	109500	110700	112400	113700	117000	122600	122900
25	**112800**	**114000**	**115800**	**117100**	**120500**	**126300**	**126600**
26	116200	117400	119300	120600	124100	130100	130400
27	**119700**	**120900**	**122900**	**124200**	**127800**	**134000**	**134300**
28	123300	124500	126600	127900	131600	138000	138300
29	**127000**	**128200**	**130400**	**131700**	**135500**	**142100**	**142400**
30	130800	132000	134300	135700	139600	146400	146700
31	**134700**	**136000**	**138300**	**139800**	**143800**	**150800**	**151100**
32	138700	140100	142400	144000	148100	155300	155600
33	**142900**	**144300**	**146700**	**148300**	**152500**	**160000**	**160300**
34	147200	148600	151100	152700	157100	164800	165100
35	**151600**	**153100**	**155600**	**157300**	**161800**	169700	**170100**
36	156100	157700	160300	162000	166700	174800	175200
37	**160800**	**162400**	**165100**	**166900**	**171700**	180000	**180500**
38	165600	167300	170100	171900	176900	185400	185900
39	**170600**	**172300**	**175200**	**177100**	**182200**	191000	**191500**
40	175700	177500	180500	182400	187700	196700	197200

PAY MATRIX
[FOR REGULAR GOVERNMENT EMPLOYEES]

Pay Band	PB-4 Rs.37400-67000				
Grade Pay	**8700**	**8800**	**8900**	**9500**	**10000**
Level	**28**	**29**	**30**	**31**	**32**
1	**123100**	**123400**	**123600**	**125200**	**128900**
2	126800	127100	127300	129000	132800
3	**130600**	**130900**	**131100**	**132900**	**136800**
4	134500	134800	135000	136900	140900
5	**138500**	**138800**	**139100**	**141000**	**145100**
6	142700	143000	143300	145200	149500
7	**147000**	**147300**	**147600**	**149600**	**154000**
8	151400	151700	152000	154100	158600
9	**155900**	**156300**	**156600**	**158700**	**163400**
10	160600	161000	161300	163500	168300
11	**165400**	**165800**	**166100**	**168400**	**173300**
12	170400	170800	171100	173500	178500
13	**175500**	**175900**	**176200**	**178700**	**183900**
14	180800	181200	181500	184100	189400
15	**186200**	**186600**	**186900**	**189600**	**195100**
16	191800	192200	192500	195300	201000
17	**197600**	**198000**	**198300**	**201200**	**207000**
18	203500	203900	204200	207200	213200
19	**209600**	**210000**	**210300**	**213400**	**219600**
20	215900	216300	216600	219800	**225000**

Fixation of pay on promotion on or after 1st day of January, 2016
(G.O.Ms.No.311 Finance (PC) Dt. 23.10.2017)

The fixation of pay on promotion from one Level to another Level in the revised pay structure shall be made in either of the following two methods as may be opted by Government employee under eighth proviso of FR 22-B, namely: -

(a) on the date of promotion / appointment to the higher posts under clause (i) of the eighth proviso of FR 22-B:

One increment shall be given in the Level from which the employee is promoted and he shall be placed at a Cell equal to the figure so arrived at inthe Level of the post to which promoted and if no such Cell is available in the Level to which promoted, he shall be placed at the next higher Cell in that Level.

Example-I: For those who have been promoted from the lower Level, the fixation of pay in the higher Level will depend on the pay they were already drawing in the lower Level. For instance, if a person who was drawing Rs.31,300 in Level-8 gets a promotion to Level-10, his pay fixation shall be as shown in Table :

If a Junior Assistant drawing a Basic Pay of, say, Rs.31,300 in Level-8 is promoted to Assistant in Level-10, the steps for arriving at his pay on promotion as Assistant will be to first add one increment within Level-8 to arrive atRs.32,200 , and then fix the pay at Rs.33,100 in Level-10 as Rs.33,100 is the nearest, next higher figure to Rs.32,200 in the column of figures for Level-10.

Step-1: After grant of one increment in Level-8 the pay increases to Rs.32,200 in Level-8 itself.

Step-2: Locate the equal or next higher amount in level 10 which in this case will be Rs.33,100. Hence, the new pay on promotion from Level-8 to Level-10 will be fixed at Rs.33,100.

PAY MATRIX

Grade Pay	2400	2600	2800	4200	4300
Levels / Pay Progression	Level 8	Level 9	Level 10	Level 11	Level 12
1	19500	20000	20600	35400	35600
2	20100	20600	21200	36500	36700
3	20700	21200	21800	37600	37800
4	21300	21800	22500	38700	38900
5	21900	22500	23200	39900	40100
6	22600	23200	23900	41100	41300
7	23300	23900	24600	42300	42500
8	24000	24600	25300	43600	43800
9	24700	25300	26100	44900	45100
10	25400	26100	26900	46200	46500
11	26200	26900	27700	47600	47900
12	27000	27700	28500	49000	49300
13	27800	28500	29400	50500	50800
14	28600	29400	30300	52000	52300
15	29500	30300	31200	53600	53900
16	30400	31200	32100	55200	55500
17	31300	32100	33100	56900	57200
18	32200	33100	34100	58600	58900
19	33200	34100	35100	60400	60700
20	34200	35100	36200	62200	62500

Example-II: If a person drawing a Basic Pay of, say, Rs.85,800 in Level-26 is promoted to Level-29, the steps to arriving at his pay on promotion will be to first add one increment within Level-26 to arrive at Rs.88,400, and then fix the pay at Rs.1,23,400 in Level-29 i.e. the minimum pay,i.e. the first Cell in the applicable Level in the following manner:-

PAY MATRIX

Grade Pay	7600	7700	8700	8800
Levels / Pay Progression	Level 26	Level 27	Level 28	Level 29

1.Existing Level :26

2.Basic Pay in Previous Level: Rs.85,800

3.Add one inct within Level-26: Rs.88,400

4.Promoted Level : 29

5. Equal to or next higher figure to Rs.88,400 in the column of figures for Level-29 or first Cell in Level-29: Rs.1,23,400

1	61900	62200	123100	123400
2	63800	64100	126800	127100
3	65700	66000	130600	130900
4	67700	68000	134500	134800
5	69700	70000	138500	138800
6	71800	72100	142700	143000
7	74000	74300	147000	147300
8	76200	76500	151400	151700
9	78500	78800	155900	156300
10	80900	81200	160600	161000
11	83300	83600	165400	165800
12	85800	86100	170400	170800
13	88400	88700	175500	175900
14	91100	91400	180800	181200
15	93800	94100	186200	186600
16	96600	96900	191800	192200
17	99500	99800	197600	198000
18	102500	102800	203500	203900
19	105600	105900	209600	210000
20	108800	109100	215900	216300

b) Fixation of pay under clause (ii) of the eighth proviso under FR 22-B on the date of accrual of increment in the lower post:

(i) His pay shall be initially fixed from the date of promotion / appointment to higher post till his Date of Next Increment (DNI) in the lower post at the next higher Cell in the level of the higher post. He shall draw this pay from the date of promotion till the date of re-fixation of pay on the Date of Next Increment (DNI).

(ii) Government Servant shall have his pay re-fixed from the Date of his Next Increment accruing in the Level of the lower post as follows: -
Two increments (one accrued on account of annual increment and the second accrued on account of promotion / appointment to higher post) shall be granted in the lower post starting from the pay last drawn in the lower post and he shall be placed, at a cell equal to the figure so arrived, in the Level of the higher post; and if no such cell is available in the higher Level, he shall be placed at the next higher cell in the Level of the higher post.

(A) If a Junior Assistant drawing a Basic Pay of, say, Rs.31,300 inLevel-8 is promoted to Assistant in Level-10, the steps for arriving at his pay on promotion as Assistant under clause (ii) of the eighth proviso under FR 22-B will be as follows from the date of promotion till Date of Next Increment (DNI) in the Level of the lower post i.e. Junior Assistant:-

1.Level in the revised pay structure.	Level-8
2.Basic Pay in the revised pay structure.	31,300
3.Granted promotion in	Level-10
4.Pay in the promotional Level i.e. Level-10 [nexthigher to Rs.31,300 in	32,100

PAY MATRIX

Grade Pay	2400	2600	2800	4200
Levels / Pay Progression	Level 8	Level 9	Level 10	Level 11
1	19500	20000	20600	35400
2	20100	20600	21200	36500
3	20700	21200	21800	37600
4	21300	21800	22500	38700
5	21900	22500	23200	39900
6	22600	23200	23900	41100
7	23300	23900	24600	42300
8	24000	24600	25300	43600
9	24700	25300	26100	44900
10	25400	26100	26900	46200
11	26200	26900	27700	47600
12	27000	27700	28500	49000

Level-10]	
5.Pay from the date of promotion till Date of Next Increment (DNI)	32,100

(B) The pay shall be re-fixed on the date of accrual of Next Increment in the lower post as follows: -

1.Level in the revised pay structure.	Level-8
2.Basic Pay in the revised pay structure.	31,300
3.Granted promotion in	Level-10
4,Pay from the date of promotion till Date of Next Increment (DNI)	32,100

13	27800	28500	29400	50500
14	28600	29400	30300	52000
15	29500	30300	31200	53600
16	30400	31200	32100	55200
17	31300	32100	33100	56900
18	32200	33100	34100	58600
19	33200	34100	35100	60400
20	34200	35100	36200	62200

5.Re-fixation on Date of Next increment (DNI)Pay after giving two increments in Level-8.	33200
6.Pay re-fixed in the promotional Level i.e.L10 [either equal to or next higher to Rs.33,200 in Level-10].	34,100

(iii) In all such cases where Government Servant opts to have his pay fixed from the date of his next increment in the Level of the lower post, the next increment in the higher post shall be after the completion of one year period of qualifying service from the date of refixation of pay under (ii) above.

(iv) It is further reiterated that in order to enable the officials to exercise the option within the time limit prescribed, the option clause for pay fixation on promotion / appointment to higher post with effect from date of promotion/ Date of Next Increment (DNI) shall invariably be incorporated in the promotion/appointment order so that there are no cases of delay in exercising the options due to administrative lapse.

Orders were issued that a Government Servant whose increment falls due on the next day following the date of superannuation, on completion of one full year of service which are countable for increment under Fundamental Rule 26, be sanctioned with one notional increment at the rate of 3% of Pay + Grade Pay on the afternoon of the date of retirement, purely for pensionery benefits only, with effect from 31st December 2014 and Fundamental Rules had been amended accordingly as Fundamental Rule 26-A.

2. In G.O.Ms.No.311, Finance (PC) Department, Dated 23.10.2017, fixation of pay on promotion in the revised pay structure was issued.
3. In G.O.Ms. No.140, Finance (PC) Department,Dated.25.04.2018 Government extended the benefit of sanction of annual increment to all persons who have retired prior to 31.12.2014 and completed one full year of service prior to their retirement notionally with effect from the date of their retirement for the purpose of revision of pension with monetary benefit prospectively with effect from 31.12.2014 and ordered that the rate of notional increment granted shall not exceed the eligible rate based on the basic pay drawn by the employee on the date of retirement (Necessary amendment to Fundamental Rule will be issued separately)

4. In continuation of the orders issued above, Government extend the benefit of exercising the option, under eighth proviso to Fundamental Rule 22 B, in respect of persons who get promotion on the verge of retirement and whose date of next increment in the lower post falls on the next day of retirement .
5. The concerned authorities all over the State shall fix the pay in the case of such retired Government Servants without referring the case to **(Govt.Lr No. 8730/FR-1/2018 - 1, dated 13.08.2018)**

DEARNESS ALLOWANCE - V Pay commission				
Sl.No.	G.O.No.& Date	w.e.f.	Pay upto Rs.3500	Pay Rs.3501 & Above
1	666/27.06.1989	01.06.1988	18%	13% (Min. Rs.630)
2	666/27.06.1989	01.07.1988	23%	17% (Min.Rs.805)
3	666/27.06.1989	01.01.1989	29%	22% (Min.Rs.1015)
4	1069/ 27.09.1989	01.07.1989	34%	25% (Min Rs.1190)
5	305/ 28.03.1990	01.01.1990	38%	28% (Min.Rs.1330, Max.Rs.1596)
6	1101/13.10.1990	01.07.1990	43%	32% (Min.Rs.1505, Max.Rs.1824)
7	263/03.04.1991	01.01.1991	51%	38% (Min.Rs.1785, Max.Rs.2166)
8	807/28.10.1991	01.07.1991	60%	45% (Min.Rs.2100)
9	361/21.05.1992	01.01.1992	71%	53% (Min.Rs.2485)
10	812/ 19.10.1992	01.07.1992	83%	62%(Min.2905)
11	369/ 21.05.1993	01.01.1993	92%	69% (Min.Rs.2905)
12	735/22.10.1993	01.07.1993	97%	73%(Min.Rs.3395)
13	380/04.05.1994	01.01.1994	104%	78%(Min.Rs.3640)
14	855/17.10.1994	01.07.1994	114%	85%(Min.Rs.3990)
15	354/08.05.1995	01.01.1995	125%	94%(Min.Rs.4375)
16	777/05.10.1995	01.07.1995	136%	102%(Min.Rs.4760)
17	300/25.04.1996	01.01.1996	148%	111%(Min.Rs.5180)
18	626/25.09.1996	01.07.1996	159%	119% (Min Rs.5565)
19	195/16.04.1997	01.01.1997	170%	128% (Min Rs.5950)
20	543/13.10.1997	01.07.1997	182%	137% (Min Rs.6370)

Dearness Allowance VI Pay Commission

Sl.No.	G.O.No.& Date	w.e.f.	%	Arrears credited GPF
1	162/ 13.04.1998	01.01.1996	NIL	
2	162/ 13.04.1998	01.07.1996	4%	
3	162/ 13.04.1998	01.01.1997	8%	
4	162/ 13.04.1998	01.07.1997	13%	
5	180/ 24.04.1998	01.01.1998	16%	
6	580 / 07.10.1998	01.07.1998	22%	
7	217/ 20.05.1999	01.01.1999	32%	1.1.1999 to 30.4.1999
8	440/ 08.10.1999	01.07.1999	37%	1.7.1999 to 30.9.1999
9	257/ 06.06.2000	01.01.2000	38%	1.1.2000 to 31.5.2000
10	522/ 14.11.2000	01.07.2000	41%	1.7.2000 to 31.10.2000
11	188/ 26.04.2001	01.01.2001	43%	1.1.2001 to 30.4.2001
12	525/ 31.12.2001	01.07.2001	45%	
13	346/ 21.10.2002	01.10.2002	49%	3% cash & 1% GPF (upto30.6.03)
14	215/ 27.06.2003	01.07.2003	52%	
15	47/ 12.02.2004	01.02.2004	55%	
16	537/ 21.10.2004	01.07.2004	59%	
17	21/ 19.01.2005	01.01.2005	61%	
18	129/ 01.04.2005	01.04.2005	64%	
19	272/ 18.07.2005	01.07.2005	67%	
20	105/ 07.02.2006	01.01.2006		50% of Dearness pay
21	106/ 07.02.2006	01.01.2006	21%	
22	188/ 17.04.2006	01.01.2006	24%	
23	576/ 14.09.2006	01.07.2006	29%	
24	100/ 23.03.2007	01.01.2007	35%	
25	437/ 13.09.2007	01.07.2007	41%	
26	107/ 22.03.2007	01.01.2008	47%	
27	491/ 13.11.2008	01.07.2008	54%	
28	111 / 21.03.2008	01.01.2009	64%	

Dearness Allowance From 01.01.2006				
Sl.No.	G.O.No.& Date	w.e.f.	%	Remarks
1	234 / 01.06.2009	01.01.2006	NIL	
2	-DO-	01.07.2006	2%	
3	-DO-	01.01.2007	6%	
4	-DO-	01.07.2007	9%	
5	-DO-	01.01.2008	12%	
6	-DO-	01.07.2008	16%	
7	-DO-	01.01.2009	22%	
8	470 Fin (All) 22.09.2009	01.07.2009	27%	
9	96 Fin (All) 27.03.2010	01.01.2010	35%	
10	371 Fin (All) 24.09.2010	01.07.2010	45%	
11	98 Fin (All) 28.03.2011	01.01.2011	51%	
12	273 Fin (All) 03.10.2011	01.07.2011	58%	
13	116 Fin (All) 09.04.2012	01.01.2012	65%	
14	365 Fin (All) 05.10.2012	01.07.2012	72%	
15	145 Fin (All) 02.05.2013	01.01.2013	80%	
16	401 Fin (All) 10.10.2013	01.07.2013	90%	
17	96 Fin (All) 03.04.2014	01.01.2014	100%	
18	245 Fin (All) 10.10.2014	01.07.2014	107%	
19	121 Fin (All) 22.04.2015	01.01.2015	113%	
20	262 Fin (All) 16.10.2015	01.07.2015	119%	
21	117 Fin (All) 20.04.2016	01.01.2016	125%	
22	309 Fin (All) 16.12.2016	01.07.2016	132%	
23	105 Fin (All) 26.04.2017	01.01.2017	136%	

Dearness Allowance From 01.01.2016

Sl.No.	G.O.No.& Date	w.e.f.	%	Remarks
1	303 / 11.10.2017	01.01.2016	NIL	
2	-DO-	01.07.2016	2%	
3	-DO-	01.01.2017	4%	
4	-DO-	01.07.2017	5%	
5	123 / 11.04.2017	01.01.2018	7%	

House Rent Allowance & CCA - V Pay Commission

Pay Range	House Rent Allowance										CCA	
	From 01.07.1989 to 31.03.1993					From 1.4.93 to 31.12.95					1.7.89 to 31.12.05	
	Gr. I(a)	Gr.1 (b)	Gr.II	Gr.III	Ur	Gr. I(a)	Gr.1 (b)	Gr.II	Gr III	Uncla	Chennai	C,M,T,S
1. upto Rs.899	65	50	40	25		125	75	60	40	30	40	25
2. 900 - 1149	95	70	55	35		140	100	75	50	35	55	35
3. 1150 - 1399	125	90	70	45		170	125	90	60	40	70	45
4. 1400 - 1599	155	110	85	55		200	150	110	75	45	85	55
5. 1600 - 1849	185	130	100	65		250	180	135	95	50	100	65
6. 1850 - 2099	215	150	115	75		300	210	160	115	55	115	75
7. 2100 - 2399	245	170	130	85		350	240	190	140	60	130	85
8. 2400 - 2599	275	190	145	95		400	275	220	165	65	145	95
9. 2600 - 2799	305	210	160	105		450	310	250	190	70	160	105
10.2800 - 3099	335	230	175	115		500	345	280	215	75	175	115
11.3100 - 3399	365	250	190	125		550	370	310	225	80	190	125
12.3400 - 3599	395	270	205	125		600	400	340	250	85	205	125
13.3600 - 3899	425	290	220	125		650	425	350	250	90	225	125
14.3900 - 4099	455	300	225	125		700	450	350	250	95	225	125
15.4100 - 4299	485	300	225	125		725	450	350	250	100	225	125
16.4300 -4999	515	300	225	125		750	450	350	250	100	225	125
17.5000 & Above	515	300	225	125		800	450	350	250	100		
	G.O.Ms.No.666 /1.7.89					**G.O.Ms.No.218 /23.3.93**					**666 /1.7.89**	

I (a) : Chennai city and places around city within 32 Kms from the City limit

I (b) : Coimbatore, Madurai and places around city within 16 Kms from the City limit

II : All Other District Headquaters

RENT RECOVERY (1.7.89 to 31.3.98)

Pay range	I(a)	I(b)	II	III	
1. 950 - 1799	3%	3%	2%	2%	
2. 1800 - 2999	5%	4%	4%	3%	
3. 3000 & above	8%	8%	8%	6%	

In respect of employees holding pay scales Rs.950 -1500 there will be no rent recovery.

MEDICAL ALLOWANCE (P.M)

1.W.E.F.01.07.88	Rs.15	G.O.515 Fin/26.07.1988
2.W.E.F.01.04.94	Rs.30	G.O.293 Fin/04.04.1994
3.W.E.F. 01.12.95	Rs.50	G.O.927 Fin 14.12.1995

Grade I(a): Chennai & places around at a distance not exceeding 32 Kms

Grade I(b): Coimbatore , Madurai & places around at a distance not exceeding 16 Kms

INTERIM RELEIF

I	w.e.f. 1.1.94	Rs.100	G.O.01/ 03.01.1994
II	w.e.f. 1.4.95	10%	G.O.924/ 14.12.1995
III	w.e.f. 1.4.98	10%	G.O.625 / 25.09.1996

I.R.Amount - 3 Months
(Pay as on 1.1.2009)
G.O.Ms.No.10 Finance Dt.13.1.2009

House Rent Allowance & CCA - VI Pay Commission

Pay Range	House Rent Allowance From 01.04.1998 to 31.12.2005				
	Gr. I(a)	Gr.1 (b)	Gr.II	Gr.III	Unclas
1. upto 2849	250	150	120	80	60
2. 2850 - 3599	280	200	150	100	70
3. 3600 - 4399	340	250	180	120	80
4. 4400 - 4999	400	300	220	150	90
5. 5000 - 5699	500	360	270	190	100
6. 5700 - 6399	600	420	320	230	110
7. 6400 - 7399	700	480	380	280	120
8. 7400 - 7799	800	550	440	330	130
9. 7800 - 8599	900	620	500	380	140
10.8600 - 9299	1000	690	560	430	150
11.9300 - 10499	1100	740	620	450	160
12.10500 - 10799	1200	800	680	500	170
13.10800 - 11299	1300	850	700	500	180
14.11300 - 11599	1400	900	700	500	190
15.11600 - 11899	1450	900	700	500	200
16.11900 - 13499	1500	900	700	500	200
17. 13500 & above	1600	900	700	500	200

G.O.Ms.No.162 /13.4.98

C.C.A From 01.04.1998 to 31.12.2005		
Pay Range	Chennai	Cbe/Mdu/ Salem/Try
Below 3000	90	45
3000 -4999	125	65
4500- 5999	200	100
6000 & above	300	180

Grade I(a): Chennai & places around at a distance not exceeding 32 Kms

Grade I(b): Coimbatore , Madurai & places around at a distance not exceeding 16 Kms

RENT RECOVERY (w.e.f.1.4.98 to 31.12.2005)

Pay range	I(a)	I(b)	II	III
1. 3200 - 5464	1.5	1.5	1.5	1%
2. 5465 - 9999	3%	3%	3%	3%
3. 10000 & above	4%	4%	4%	4%

In respect of employees holding pay 3050 -4590 there will be no rent recovery

From 01.01.2006 to 31.05.2009 - No arrears of HRA & CCA

House Rent Allowance & CCA - TNRSC Rules 2006

House Rent Allowance

From 01. 06.2009 to 30.09.2017

Pay Range	Gr. I(a)	Gr.1 (b) CBE, Mdu	Gr.II (Try)	Gr.III	Unclassified
1. upto 5299	1000	300	240	160	120
2. 5300 - 6699	560	400	300	200	140
3. 6700 - 8189	680	500	360	240	160
4. 8190 - 9299	800	600	440	300	180
5. 9300 - 10599	1000	720	540	380	200
6. 10600 - 11899	1200	840	640	460	220
7. 11900 - 13769	1400	960	760	560	240
8. 13770 - 14509	1600	1100	880	660	260
9. 14510 - 15999	1800	1240	1000	760	280
10.16000 - 17299	2000	1380	1120	860	300
11.17300 - 19529	2200	1480	1240	900	320
12.19530 - 20089	2400	1600	1360	1000	340
13.20090 - 21019	2600	1700	1400	1000	360
14.21020 - 21579	2800	1800	1400	1000	380
15.21580 - 22139	2900	1800	1400	1000	400
16.22140 - 24999	3000	1800	1400	1000	400
17. 25000 & above	3200	1800	1400	1000	400

G.O.Ms.No.234 / 01.06.2009

C.C.A

From 01. 06.2009 to 30.09.2017

Pay Range	Chennai	Cbe/Mdu/ Salem/Try T.Veli
Below 8000	180	90
8001 - 12000	250	130
12001 - 16000	400	200
16001 & above	600	360

Grade I(a): Chennai & places around at a distance not exceeding 32 Kms

Grade I(b): Coimbatore , Madurai & places around at a distance not exceeding 16 Kms

In cases where the revised rate of HRA , CCA falls short of double the rate in the existing quantum of HRA, CCA due to revised pay ranges, in such cases the quantum of HRA ,CCAshall be actually doubled

RENT RECOVERY (w.e.f.1.06.2009)

Pay range	I(a) & 1(b)	II	III	Other places
1. 6000 - 10199	1.5	1.5	1%	1%
2. 10200 - 18599	3%	3%	3%	2%
3. 18600 & above	4%	4%	4%	3%

In respect of employees in the grade pay of Rs.1900 & Below there will be no rent recovery ***(Para 7 of G.O.Ms.No. 234 Finance (PC) Dt. 01.06.2009***

From 01.01.2006 to 31.05.2009 - No arrears of HRA & CCA

House Rent Allowance & CCA - TNRP Rules 2016
G.O.Ms.No.305 Fin (PC) Dt.13.10.2017

Revised Pay Range (Pay Level in Pay Matrix) [Rupees per mensem]	Amount of House Rent Allowance From 01.10.2017				
	Grade I(a)	Grade I(b)	Grade II	Grade-III	Grade-IV
Upto - 13600	1300	700	600	400	250
13601 - 17200	1500	1000	700	450	300
17201 - 21000	1800	1200	800	500	350
21001 - 23900	2100	1400	1000	700	400
23901 - 27200	2600	1700	1200	800	400
27201 - 30600	3100	2000	1500	1000	450
30601 - 35400	3600	2300	1700	1200	500
35401 - 37300	4200	2600	1800	1500	550
37301 - 41100	4700	3000	2300	1700	600
41101 - 44500	5200	3300	2600	1900	650
44501 - 50200	5700	3600	2900	2000	650
50201 - 51600	6200	3800	3100	2200	700
51601 - 54000	6800	4100	3200	2200	750
54001 - 55500	7300	4300	3200	2200	800
55501 - 56900	7500	4300	3200	2200	850
56901 - 64200	7800	4300	3200	2200	850
64201 and above	8300	4300	3200	2200	850

Revised Pay Range [Rupees per mensem]	Recovery of Rent (Percentage per mensem)			
	Grade-I(a) and Grade-I(b)	Grade-II	Grade-III	Grade-IV
18201 - 26200	1.5	1.5	1	1
26201 - 48700	3	3	3	2
48701 and above	4	4	4	3

The revised rent recovery shall take effect from 1st October, 2017. The rent recovery already made at old rates with effect from 1-1-2016 to 30-9-2017 needs no revision even after the re-fixation of pay in the revised pay structure.

Revised Pay Range (Pay Level in the Pay Matrix) [Rupees per mensem]	Amount of CCA	
	Chennai city and areas around the city at a distance not exceeding 32 Kms. from the city limits.	Cities of Cbe,Mdu, Salem, Trichy, T.Veli,, Tiruppur Erode and areas around them at a distance not exceeding 16 from the city limits.
Below 20600	360	180
20601 - 30800	500	260
30801 - 41100	800	400
41101 and above	1200	720

RECLASSIFICATION OF CITIES/TOWNS:		
Grades	Existing Classification	Revised Classification
Grade-I (a)	Chennai City and places around the City at a distance not exceeding 32 Kms from City limits. If the radius of 32 Kms. falls within apart of a Panchayat Union, the entire Panchayat Union shall be taken for the purpose of giving HRA as admissible to Grade-I(a) place.	.. No Change …
Grade-I (b)	Cities of Coimbatore and Madurai and places around them at a distance not exceeding 16 Kms from the city limits. If the radius of 16 Kms. falls within a part of a Panchayat Union, the entire Panchayat Union shall be taken for the purpose of giving House Rent Allowance (HRA) as admissible to Grade-I(b) place.	Cities of Coimbatore (UA), Madurai (UA), Salem (UA),Tiruppur (UA), Tiruchirappalli (UA), Erode (UA) and places around them at a distance not exceeding 16 Kms from the city limits and if the radius of 16 Kms. falls within a part of aPanchayat Union, the entirePanchayat Union shall be taken for the purpose of giving HouseRent Allowance (HRA) asadmissible to Grade-I(b) place.
Grade-II	Places classified as Grade-‘C’ by Govt of India and places around 8 Kms from town limits. If the radius of 8 Kms. falls within a part of a Panchayat Union, the entire Panchayat Union shall be taken for the purpose of giving House Rent Allowance (HRA) as admissible to Grade-II place.	Places classified as Grade-‘C’ by Govt of India in 2004[List of places classified as Grade-C is appended to thistable], all other MunicipalCorpo rations and Special GradeMunicipalities and placesaround 8 Kms from town limits.If the radius of 8 Kms. fallswithin a part of a PanchayatUnion, the entire PanchayatUnion shall be taken for the purpose of giving House Rent Allowance (HRA) as admissible to Grade-II place.
Grade-III	Places in Grade-III [Second TN Pay Commission, 1971]	All other Municipalities (except Special Grade) and Taluk Headquarters irrespective of local body status.
Grade-IV	Unclassified Places [wef 1-4-1993] Employees working in the unclassified places who were hitherto entitled to a flat rate of Rs.20/- per mensum be paid HRA at the rates specified in lieu of Rural Service Incentive Allowance . They are therefore not entitled for RSIA on switching over to HRA.	Unclassified Places.
List of places classified as Grade-C by Government of India:		
Ambur, Arakkonam, Arani, Aruppukkottai, Attur / Bhavani (UA), Bodinayakkanur / Chengalpattu, Chidambaram (UA), Coonoor (UA), Cuddalore / Dharapuram, Dharmapuri, Dindigul / Erode (UA) / Gobi-chettipalayam, Gudiyattam (UA) / Hosur / Kadaiyanallur, Kambam, Kanchipuram (UA), Karaikkudi (UA), Karur (UA), Kovilpatti, Krishnagiri, Kumbakonam (UA) / Mannargudi, Mayiladuthurai, Mettuppalaiyam, Mettur / Nagappattinam (UA), Nagercoil, Namakkal, Neyveli (UA) / Palani (UA), Panruti, Paramakkudi, Pattukkottai, Pollachi (UA), Pudukkottai,Puliyangudi / Rajapalayam, Ramanathapuram / Sankarankoil, Sivakasi (UA), Srivilliputtur / Theni-Allinagaram, Tenkasi, Thanjavur, Thiruvarur, Tindivanam, Tiruchengode, Tirunelveli (UA), Tiruppattur, Tiruppur (UA), Tiruvannamalai, Thoothukkudi (UA) / Udhagamandalam, Udumalaippettai / Valparai, Vanyambadi (UA), Vellore (UA), Villupuram, Virudhunagar, Virudhachalam.		

Important Notes on HRA

Sl.No.	Details	w.e.f.	Authority
1	In respect of places around chennai city, Madurai and Coimbatore, if the radius of 32 Kms or 16 Kms as the case may be falls within a part of a Panchayat union areas, the entire Panchayat Union shall be taken for giving HRA as admissible to Grade I (a) , Grade I(b) as the case may be		772 Fin. Dt.22.08.1986
2	Places around Grade II town at a distance not exceeding 8 Kms from the town limit shall be taken for giving HRA as admissible at Grade II places and if the radius is 8 Kms falls within a part of Panchayat unio, the entire Panchayat union shall be taken for giving HRA as admissible to Grade II Places		772 Fin. Dt.22.08.1986
3	Employees wokring in Grade III places lying within the Panchayat Union area within 32 Kms/ 16 Kms/ 8 Kms from Grade I(a), Grade I(b) and Grade II Towns be allowed the same rates of HRA as for the correspondingGrade I(a), Grade I(b) and Grade II Towns	01.04.1994	371 Fin. Dt.02.05.1994
4	Town Panchayats classified as Grade III places for the purpose of HRA		
5	Employees wokring inTirunelveli lying within area 32 Kms are eligible for CCA		420 Fin. Dt.11.09.2000

Details of Revision of Other Allowances				
Sl.No	Item	w.e.f.	Amount Rs.	Authority
1	5% pay to Ministerial staffs	01.09.1998	5%	G.O.497 Fin Dt.15.9.1998
		01.01.2006	NIL	G.O.Ms.No.234/ 01.06.2009
2	Special Pay	01.09.1998	Doubled	G.O.439 Fin. 28.9.1998
		01.01.2006	No increase	No increase (G.O.Ms.No.234 / 01.06.2009)
		The existing rate of Spl. Pay which has been enhanced on or before 01.09.1998 and after 01.09.1998 shall be enhanced by 100% and 50% respectively (G.O.Ms.No.238 Finance Dt.22.07.2013) (w.e.f. 01.04.2013)		
3	Special Pay for Typist (From 01.10.2017)	Both Higher	240	G.O.Ms.No.304 Fin (PC) 13.10.2017
		Lower and Higher	180	
4	Special Pay for Audit Party (From 01.10.2017)	Supdt	120	G.O.Ms.No.304 Fin (PC) 13.10.2017
		Assistant	90	
5	Special Pay for Roneo / Xerox work (01.10.2017)	RA/ RC	120	G.O.Ms.No.304 Fin (PC) 13.10.2017
6	Special Pay for Duffador (01.10.2017)		230	G.O.Ms.No.304 Fin (PC) 13.10.2017
7	Special Pay for Head OA (01.10.2017)		60	G.O.Ms.No.304 Fin (PC) 13.10.2017
8	Medical allowance	01.09.1986	15	861 / 11.09.1986 (Fin)
		01.04.1994	30	314 / 08.04.1994 (Fin)
		01.12.1995	50	927/ 14.12.1995 (Fin)
		01.06.2009	100	G.O.Ms.No.236 Fin Dt.01.06.2009
		01.10.2017	300	G.O.Ms.No.306 Fin Dt.13.10.2017

Sl.No	Item	w.e.f.	Amount Rs.	Authority
9	Medical reimbusement - 60% of pay as on 1.9.1998	01.09.1998	60%	499/Fin/15.9.1998
	Medical reimbusement - 30% of pay+ Grade pay as on	01.06.2009	30%	G.O.Ms.No.236 Fin Dt.01.06.2009
	Medical reimbusement - 15% of pay as on 01.01.2016	01.10.2017	15%	G.O.Ms.No.306 Fin Dt.13.10.2017
	Employees who joined Govt service on or before 21-04-1995 and who did not opt for M.A are eligible for the Medical Reimbursement Scheme. Considering the pay revision, the annual ceiling limit for drawal of medical reimbursement shall be revised at 15%revised pay on the **date of migration of the employee to the revised pay structure.**			
10	Special Compensatory Allowance (Office Assistants) **w.e.f. 01.04.2013**	Oridinary Grade	Rs.50 pm	G.O.Ms.No.239 Finance (PC) Dt.22.07.2013
		Selection Grade	Rs.75 pm	
		Special Grade	Rs.100 pm	
11 (a)	Special Compensatory Allowance (Office Assistants, Duffadars and Basic Service Personnel of all Depts) **w.e.f. 01.10.2017**	Oridinary Grade	Rs.100 pm	G.O.Ms.No.306 Finance (PC) Dt.13.10.2017
		Selection Grade	Rs.150 pm	
		Special Grade	Rs.200 pm	
12	Supervisory Allowance		15	No increase
		01.06.2009 (Doubled)	30	G.O.Ms.No.236 Fin Dt.01.06.2009
		01.10.2017	100	G.O.Ms.No.306 Fin Dt.13.10.2017

Sl.No	Item	w.e.f.	Amount Rs.	Authority
13	W.A. increased to Rs.30	01.09.1998	30	499/Fin/15.9.1998
	W.A. for drivers increased to Rs.60	01.02.2006	60	130 /Fin/ 21.2.2006
	W.A. increased to Rs.60 (Except drivers)	01.06.2009	60	G.O.Ms.No.236 Fin Dt.01.06.2009
	W.A. for drivers increased to Rs.90	01.06.2009	90	G.O.Ms.No.236 Fin Dt.01.06.2009
		The WA enchanced before 01.01.2006 and after 01.01.2006 shall be enhanced by 100% and 50% respectively (G.O.Ms.No.236 Finance Dt.01.06.2009		
	W.A. increased to Office Assistants and Drivers	01.10.2017	200	G.O.Ms.No.306 Fin Dt.13.10.2017
8	FTA doubled	01.09.1998	Doubled	444/Fin/31.8.1998
	FTA - for AAOs -Rs.300 (From Rs.140 to Rs.300)	01.09.2007	300	G.O.Ms.No.338 Agri(AA 4) Dt. 10.08.2007
	FTA doubled (Except AAOs)	01.06.2009	Doubled	G.O.Ms.No.237 Fin Dt.01.06.2009
	The quantum of FTA sanctioned w.e.f. {01.01.1996 } **01.09.1998 *** and which was not revised after 01.01.1996 shall be doubled ***(G.O.Ms.No.237 Fin Dt.01.06.2009) * Amended in G.O.Ms.No.117 Finance (All) Dt.27.04.2010)***			
	FTA doubled	01.10.2017	Doubled	G.O.Ms.No.307 Finance (PC) Dt.13.10.2017
	The existing quantum of FTA shall be enhanced by 100% wherever it has not been enhanced after the last pay revision subject to rounding off to next 50. (G.O.Ms.No.307 Finance (PC) Dt.13.10.2017)			
9	Hill Allowance	01.06.2009	20% of pay Maximum of Rs.900	G.O.Ms.No.236 Fin Dt.01.06.2009
		20.02.2014	20% of pay Maximum of Rs.1500	G.O.Ms.No.47 Finance (All) Dt.20.02.2014
		01.10.2017	20% of pay Maximum of Rs.6000	G.O.Ms.No.306 Finance Dt.13.10.2017

Sl.No	Item	w.e.f.	Amount Rs.	Authority
10	Winter Allowance **(w.e.f. 01.06.2009)**	Places at working 1000m to 1499 m above MSL	5% of pay Maximum of Rs.250	G.O.Ms.No.236 Fin Dt.01.06.2009
		Places at working above 1500 m MSL	10% of pay Maximum of Rs.350	
10 (a)	Winter Allowance **(w.e.f. 20.02.2014)**	Places at working 1000m to 1499 m above MSL	5% of pay Maximum of Rs.400	G.O.Ms.No.47 Finance (All) Dt.20.02.2014
		Places at working above 1500 m MSL	10% of pay Maximum of Rs.500	
10 (b)	Winter Allowance **(w.e.f. 01.10.2017) (for 4 months)**	Places at working 1000m to 1499 m above MSL	5% of pay Maximum of Rs.1200	G.O.Ms.No.306 Finance Dt.13.10.2017
		Places at working above 1500 m MSL	10% of pay Maximum of Rs.1500	
11	Security Compensatory Allowance For amount Rs.1000 to 4999 - Rs.15	1.10.1978	15	1056 Fin.Dt.5.10.78
	Security Compensatory Allowance For amount Rs.1000 to 4999 - Rs.30	01.06.2009 (Doubled)	30	G.O.Ms.No.236 Fin Dt.01.06.2009
11 (a)	Security Compensatory Allowance For amount Rs.1000 to 4999	01.10.2017	60	1G.O.Ms.No.306 Fin Dt.13.10.2017
	Security Compensatory Allowance For amount Rs.1000 to 4999	01.10.2017	80	G.O.Ms.No.306 Fin Dt.13.10.2017

Sl.No	Item	w.e.f.	Amount Rs.	Authority
12	CA for Handicapped	01.09.1998	150	445/Fin/31.8.1998
		01.06.2009	300	G.O.Ms.No.236 Fin Dt.01.06.2009
		01.10.2010	1000	G.O.Ms.No.391 Fin Dt.07.10.2010
		01.10.2017	2500	G.O.Ms.No.307 Fin Dt.13.10.2017
13	Striching charges-Rs.100 per set	01.09.1998	100	499/Fin/15.9.1998
	Striching charges-Rs.200 per set	01.06.2009	200	G.O.Ms.No.236 Fin Dt.01.06.2009
	Striching charges-Rs.400 per set	01.10.2017	400	G.O.Ms.No.306 Fin Dt.13.10.2017
14	Office Asst -Personal pay Ordinary Grade - Rs.30 Selection Grade - Rs.55 Special Grade - Rs.75	01.09.1999		426/Fin/ 24.9.1999
	- do-	01.01.2006	NIL	NIL (G.O.Ms.No. 234 /01.06.2009)
15	DA shall be allowed for Additional pay			Govt.Lr.No.39349/ All.I/89-4 Fin Dt.20.9.1989
16	Cash allowance	01.06.2009	500	G.O.Ms.No.236 Fin Dt.01.06.2009
		01.10.2017	1000 & 1500	G.O.Ms.No.306 Fin Dt.13.10.2017
		CA in lieu of one residential OA that is required to be compulsorily surrendered shall be enhanced from Rs.500/- to Rs.1,000/-. The Officers who are entitled to two residential OA are permitted to surrender both OAs, if they so desire. The CA in respect of surrendering of the second OA at their option shall be enhanced from Rs.500/- to Rs.1,500/-.		
17(a)	NHIS - Recovery ***Maximum - 2Lakhs for 4***	01.06.2008 to 31.05.2012	25	***G.O.Ms.No.174 Finance (S) Dt.28.04.2008***
(b)	NHIS - Recovery ***Maximum - 4Lakhs for 4 years***	01.06.2012 01.07.2012	75 150	***G.O.Ms.No. 139 Finance (S) Dt.27.04.2012 G.O.Ms.No.243 Finance (S) Dt.29.06.2012***

Important Notes on Pay and Allowances

Sl.No.	Details	w.e.f.	Authority
1	Special pay shall not be computed for D.A.	27.6.1989	666 Fin. Dt.27.6.89
2	Special pay shall be computed for HRA, CCA		Govt.Lr.No.79793/ PC II /89-4 Fin Dt.11.7.1989
3	HRA, CCA allowed during the period of leave upto 180 days		FR 44
4	During the transit period, allowances, whichever is less among the old and new station		F.R.107
5	GPF subscription will be fixed on the pay, DA, Spl.pay and PP		579 Fin.5.10.98
6	G.P.F. subscription can be increased on any two ocassions ina year by the employee. However, decrese not lower than the minimum amount sahll be allowed only in the month of March		701 Fin.Dt.31.8.95
7	Special Pay is treated as pay for purposes of leave salary , hence it is admissible vide definition under T.N.Leave Rules		
8	Spl.Pay is treated as Pay for purpose of leave salary and hence it is admissible vide Definition under T.N.Leave Rules		

Dertails of Surrender Leave Salary Restored

1	From 28.11.2001 - SLS Suspended	(G.O.211 P & AR 28.11.2001)
2	From 21.10.2004 - SLS 7 days	(G.O.351 P & AR 21.10.2004)
3	From 23.02.2006 - SLS 15 days	(G.O.19 P & AR 23.02.2006)
4	From 14.08.2008 - - SLS 30 days restored	(G.O.123 P & AR 14.08.2006)

Society: (Govt.Lr.No.28887/Per.A/92-1 P &A.R. Dt.20.04.1992):- 1. Incorrect certification by the authorised officers about the Gross recovery and the carry home salary of the individual to seek maximum loan assistaance from the society by excluding certain other recovries figring in the acquittance register or otherwise (2) Pruning the recoveries at their discretion probably on account of persistant pressure of the staff without realising the legal provisions or their implications in the event of default by the employer as contemplated under the Tamil Nadu Co-op Societies Act of 1983 (3) Simutaneously applications for salary loan from the staff accompany the certified copy of the same pay slip alongwith an undertaking for recovering the dues, thereby jeopardizing the loans advanced by the staff society. Such action of the members of the society dual membership in the **same class of societies** in transgression of section 23(i)(g) of the Tamil Nadu Co operative Societies Act, 1983.

Important Notes - Miscelleneous

Sl.No.	Details	Authority
1	One Rupee renewal stamp shall be affixed to any receipt of moneys when the amount or value excedds Rs.5000 w.e.f.10.09.2004	Govt.Lr.No.86316/Sal/ 2004 Fin Dt.10.01.2005. TN Govt.Gaz No.280 Dt.3.11.204) (SR 2(s) of TR 16 of TNTC Vol.1
	If more than one payment is made, only one stamped acknowledgement is enough, but cross reference of other payment shall be given.	Note (2) under SR 2(s) of TR 16 of TNTC Vol.1
2	LPC needs countersignature of the immediate superior officer if the claim being his own	Ruling 2, App 17 of TN Treasury Code Vol.2
3	Arrear bill shall be drawn as on separate bill and not in the ordinary monthly pay bill. The amount of arrears claimed from each month shall be entered separately in the bill based on the original bill in which the amount was omitted.	SR 14, TR 16 of TN Treasury Code Vol.1
4	Pay slips - Instructions	TR 22 of TN Treasury Code Vol.1
5	There is no provision in the rule for advance payment to suppliers or contractors	Instrn16, Rule III of Art 125 of TNFC Vol.1
6	Refund of excess recovereis towards advances can be sanctioned by the authority competent to sanction the advance	Instrn 18A, TR 16 of TNTC Vol.1
7	The DDO is authorised to effect co-op society recovery	Art 87 of TNFC Vol.1
8	Salary bills have to be presented at least before five working days	Govt.Lr.No.92940/CMPC/ 99-11 Fin Dt. 06.12.1999) (Art 73 of TNFC Vol. 1)

Pay Bill Compulsory Deductions - Details

T.N.Govt Servant Family Security Fund

Period	Subscription	Amount	Authority
01.01.1974 to 31.03.1985	Re.1	Rs.10,000	G.O.Ms.No.1515 Fin Dt.
01.04.1985 to 30.06.1989	Rs.3	Rs.20,000	
01.07.1989 to 30.06.1991	Rs.5	Rs.40,000	G.O.Ms.No.1265 Fin Dt.10.07.1989
01.07.1991 to 30.06.1996	Rs.10	Rs.60,000	G.O.Ms.No.704 Fin Dt.19.07.1991
01.07.1996 to 28.02.2006	Rs.20	Rs.1,00,000	G.O.Ms.No.501 Fin Dt.14.08.1996
01.03.2006	Rs.30	Rs.1,50,000	G.O.Ms.No.131 Fin Dt.21.02.2006
From 01.02.2016	Rs.60	Rs.3,00,000	G.O.Ms.No.57 Fin Dt.22.02.2016

Tamil Nadu Spl.P.F. 1984 Scheme

From 01.10.1984	Rs.20	Rs.5,000	G.O.Ms.No.136 Fin Dt.29.02.1984
		Rs.10,000 (wef 15.09.2000)	

Tamil Nadu Spl.P.F. 2000 Scheme

From 01.10.2000	Rs.50		G.O.Ms.No.504 Fin Dt.02.11.2000
(Joined on or after 01.10.2000)	Rs.70	Rs.10,000	G.O.Ms.No.504 Fin Dt.02.11.2000

NHIS

01.06.2008 to 31.05.2012	Rs.25	Max - 2Lakhs for 4 years	G.O.Ms.No.174 Finance (S) Dt.28.04.2008
From 01.06.2012	Rs.75	Max - 4Lakhs for 4 years	G.O.Ms.No.139 Finance (S) Dt.27.04.2012
From 01.07.2012	Rs.150	Max - 4Lakhs for 4 years	G.O.Ms.No.243 Finance (S) Dt.29.06.2012
From 01.07.2016	Rs.180	Max - 4Lakhs for 4 years	G.O.Ms.No.202 Finance (S) Dt.30.06.2017

General Provident Fund

From 01.09.2009, the rate of subscription shall be 12% of the (Pay + Grade pay + Special Pay + Personal pay + Dearness allowance). It should be roundedup to the next ten rupee.
(G.O.Ms.No. 461 Finance (Allowance) Dt.22.09.2009)

From 01.11.2017, the rate of subscription shall be 12% of the (Pay drawn in the prescribed Level in the Pay Matrix + Special Pay + Personal pay + Dearness allowance). It should be roundedup to the next 100 rupee.**(G.O.Ms.No. 362 Finance (Allowance) Dt.11.12.2017)**

Contributory Pension Scheme

CPS Introduced w.e.f. 01.04.2003 vide G.O.Ms.No.430 Finance (Pen) Dt.06.08.2004. **CPS contribution:** 10% of Pay + GP+ DA (Govt.Lr.No.45113/ PC/ 2009-1 Fin Dt.17.08.2009 and Govt.Lr.No.57663/PC/2009-1 Fin Dt.30.09.2009)

Details of GPF Subscription

G.P.F. SUBSCRIPTION

(wef.1.10.98 to 31.08.2009)

Pay +DARs	RateRs
3000 - 3200	360
3201 - 3500	385
3501 - 3800	420
3801 - 4100	455
4101 - 4400	490
4401 - 4700	530
4701 - 5000	565
5001 - 5500	600
5501 - 6000	660
6001 - 6500	720
6501 - 7000	780
7001 - 7500	840
7500 - 8000	900
8001 - 8500	960
8501 - 9000	1020
9001 - 10000	1080
10001 - 11000	1200
11001 - 12000	1320
12001 - 14000	1440
14001 - 16000	1680
16001 - 18000	1920
18001 -20000	2160
20001 - 22000	2400
22001 - 24000	2640
24001 - 26000	2880
26001 - 28000	3120

GPF subscription will be fixed on the pay, DA, Spl.pay and PP

G.P.F. subscription can be increased on any two ocassions in a year by the employee. However, decrese not lower than the minimum amount sahll be allowed only in the month of March

(G.O.579 Fin Dt.7.10.98)

From 01.09.2009, the rate of subscription shall be 12% of the (Pay + Grade pay + Special Pay + Personal pay + Dearness allowance). It should be roundedup to the next ten rupee.
(G.O.Ms.No. 461 Finance (Allowance) Dt.22.09.2009)

From 01.11.2017, the rate of subscription shall be 12% of the (Pay drawn in the prescribed Level in the Pay Matrix + Special Pay + Personal pay + Dearness allowance). It should be roundedup to the next 100 rupee.
(G.O.Ms.No. 362 Finance (Allowance) Dt.11.12.2017)

Details of CPS Subsription and Recovery of Arrears

I	CPS Introduced w.e.f. 01.04.2003 vide G.O.Ms.No.430 Finance (Pen) Dt.06.08.2004. **CPS contribution**: 10% of Pay + GP+ DA (Govt.Lr.No.45113/ PC/ 2009-1 Fin Dt.17.08.2009 and Govt.Lr.No.57663/PC/2009-1 Fin Dt.30.09.2009)
II	**- CPS guidelines introduced in Govt.Lr.No. 35574/PGC/ 2011-3 Fin Dt.23.04.2012**
1	The formula to be followed for recovery of subscription under CPS 10/100 (pay+GP) +(% of DA on Pay+GP) of respective month
2	The amount of subscription / arrears may be rounded off to the nearest rupee
3	Excess recoveries of subscription / arrears shall be adjusted against the future subscription as already clarified in **letter No.92399/Pen/2005-1 Dt.13.04.2006. If any excess contribution has been made, the same may be adjusted in the subsequent month contribution.**
4	In case wherein the excess recoveries are not adjusted against future recoveries, the excess credits of subscription / arrears will be treated as unauthorised and no interest or Govt contribution will be allowed on the amount recovered in excess final closure, through matching Govat contibution and interest have been shown in the account slip issued by the O/O AG
5	An illustration showing the methodology of calculation of subscription / arrears of an employee towards CPS as below

Illustration showing the calculation of monthly subscription for a Junior Assistant appointed in the revised pay scale of Rs.5200 - 20200 +GP Rs.2400

Date of Joining	12.05.2006
Subscription to be commenced w.e.f.	01.06.2006 (DA NIL)
DA @ 2% w.e.f	01.01.2007
DA @ 6% w.e.f	01.07.2007
Date of Increment	01.04.2007
Actual date of commencement of the subscription	01.05.2007

Working sheet for the calculation of sub & arrears under the CPS

Subscription under CPS until June 2006 ((5200+2400)+(DA nil +GP)) * 10/100	Rs.760.00
Subscription under CPS from July 2006 to Dec 2006 ((5200+2400)+(2%DA on Pay +GP)) * 10/100	Rs.775.20 *
Subscription under CPS from Jan 2007 to March 2007 ((5200+2400)+(6%DA on Pay +GP)) * 10/100	Rs.805.60 *
Subscription under CPS w.e.f. April 2007 (after increment) ((5430+2400)+(6%DA on Pay +GP)) * 10/100	Rs.830.00

Subscription under the CPS at the time of actual commencement (ie) From May 2007 onwards = Rs.830.00

Monthly subscription from 5/2007 and arrear instalment shall be recovered as below:

Month of Recovery	Monthly Subscription	Arrear Amount
May-07	Rs.830	Rs.760 (for 6/2006)
June 2007 to Nov 2007	Rs.830 p.m	Rs.775 p.m. From 7/2006 to 12/2006)
December 2007 to Feb 2008	Rs.830 p.m	Rs.806 p.m. From 1/2007 to 3/2007)
Mar-08	Rs.830	Rs.830 (for 4/2007)

*** The amount of subscription / arrears may be rounded off to the nearest rupee**

Details of Rate of Professional Tax

Professional Tax

Monthly income	Rate			
	upto 30.09.1993 Rs	From 01.10.2003 to 30.09.2008	From 01.10.2008 to 31.07.2012	From 01.08.2012 to 31.03.2014
upto Rs.3,500	NIL	NIL	NIL	NIL
3,501 to 5000	60	75	95	98
5,001-7500	150	188	240	244
7,501 - 10,000	300	375	470	488
10,001 -12,500	450	563	705	731
Above Rs.12,500	600	750	940	975

Professional Tax shall be recovered in salary for the month of **January and August (G.O.Ms.No.646 Fin Dt.13.08.1992 and G.O.Ms.No.182 Fin Dt.23.02.1994)**

Professional Tax

Monthly income	Rate			
	From 01.04.2014			
upto Rs.3,500	NIL			
3,501 to 5000	127			
5,001-7500	317			
7,501 - 10,000	634			
10,001 -12,500	950			
Above Rs.12,500	1268			

Details of Eligibility of Loans and Advances

Sl.No.	Name of the Advances	Maximum: Instt	Maximum: Amount	Bill form
1	Marriage Advance ***(App 30 of TNFC Vol. II)*** ***(Two times only)***	60	Male - Rs.6000 Female- Rs.10,000 * **** (G.O.Ms.No.234 Fin Dt. 30.03.1995)***	40 (a)
2	Handloom/ Khadi	10	One month basic pay (***G.O.Ms.No.274 Handloom, Handicrafts, Textiles & Khadi Dt. 30.09.1993)***	40 (a)
3	Education Advance	10	Professionl - Rs.2500 * Arts - Rs.2000 * Polytechnic- Rs.1000 * **** (G.O.Ms.No.220 Fin Dt. 23.03.1993)***	40 (a)
4	Computer Advance	100	Rs.50,000 (G.O.59 Fin Dt. 16.1.06)	40 (a)
5	Tansi	10	Rs.8000	40 (a)
6	Advance on LTC	1	4/5 of Probable Expr	40 (a)
7	Advance on Transfer	1	75% of Probable Expr	40(a)
8	Tour advance	1	75% of Probable Expr	23
9	Car (New) - (Rs.10,000 & Above)	200	Rs.2,00,000 (upto 28.09.2009)	40 (a)
	Car (New) (Pay Band 4 and above)	200	Rs.6 Lakhs	**G.O.467 Fin (Sal) Dt.22.9.2009**
	Car (New) Pay Band 3	200	Rs. 5 Lakhs	
	Car (New) Below pay Band 3 till grade Pay of Rs.2800	200	Rs. 3 Lakhs	
10	Car(Second hand) (Rs.8000 & Above)	170	Rs.90,000	40 (a)
	Car(Second hand)	No advance shall be given for the purchase of second hand motor car **G.O.467 Fin (Sal) Dt.22.9.2009**		
11	Motor Cycle 80CC above (New) (Rs.4000 and above)	60	Rs.35,000 (upto 22.9.2009)	40 (a)
	Motorized two wheelers the existing distinctions based on the capacity of the engine be hereby dispensed with and all regular Govt. employees in time scale of pay shall be eligible for a uniform maximum ceiling of Rs.50,000 for all categories of morotized two wheelers		Rs.50,000 (G.O.467 Finance (Sal) Dt. 22.09.2009)	
12	Motor Cycle 80CC above (Second hand) (Rs.4000 and above)	50	Rs.12,000 (uo to 22.09.2009)	40 (a)

Sl.No.	Name of the Advances	Maximum		Bill form
		Instt	Amount	
13	Motor Cycle below 80 CC (New) (All regular employees)	50	Rs.12,000 (upto 22.09.2009)	40 (a)
14	Scooter (New) (Rs.4000 and above)	60	Rs.25,000 (upto 22.09.2009)	40 (a)
15	Scooter (Second hand) (Rs.4000 and above)	50	Rs.8000 (upto 22.09.2009)	40 (a)
		No advance shall be given for the purchase of second hand motor car **G.O.467 Fin (Sal) Dt.22.9.2009**		
	The reivsed ceilings prescribed are applicable for the year 2009-10. For every year, the ceiling shall be automatically enhanced by 5% over the previous year. If the actual value of the car or two wheeler purchased is below the ceiling prescribed, the admissible advance will be restricted to the cost of the vehicle including taxes, registration and insurance. (**G.O.Ms.No.467 Finance (Sal) Dt.22.9.2009)**			
16	**House Building Advance**			
	Partly for purchase of Land and partly for construction of a house or for construction of a house or for purchase of ready built house / Flats	Rs.15 Lakhs	**<u>W.E.F. 01.04.2009</u>** G.O.Ms.No.96 Housing and Urban Development (HBA) Dt.17.06.2009)	
	For enlargement / improvement of existing living accomodation, the ceiling shall be 50% of the overall ceiling limit of Rs.15,00,000			
	Partly for purchase of Land and partly for construction of a house or for construction of a house or for purchase of ready built house / Flats	Rs.25 Lakhs	**<u>W.E.F. 01.04.2012</u>** G.O.Ms.No.135 Housing and Urban Development (HBA) Dt.20.06.2012)	
	For enlargement / improvement of existing living accomodation, the ceiling shall be 50% of the overall ceiling limit of Rs.25,00,000			
	(vi) In the case of applicants seeking the maximum HouseBuilding Advance ceiling and having a service of 20 years and above, for repayment of the advance, the rates of recovery of principal instalment amount shall be fixed not less than the rate of recovery on interest instalment amount. **For example**: If an applicant insists for recovering the maximum ceiling on House Building Advance in 180 maximum monthly instalments as contemplated under Rule 8(a) of the Tamil Nadu House Building Advance Rules, then its corresponding interest component that would accrue on completion of 180th instalment if calculated at the present rate of interest, will be between 72 to 86% of the sanctioned amount of advance. Then the rate of recovery of instalment amount of interest would be 117 to 158% more than the rate of recovery of principal instalments, which would be difficult to recover from him, since the applicant may not have sufficient carry home salary to recover the instalment amount of interest after completion of recovery of principal instalments and it may end up in non recovery of loan dues within his service period itself and would result in loss of receipts to the Government. Hence, in such cases of requests, the sanctioning authorities / department's must ensure in fixing up the rate of recovery of instalment amount of principal at the rate not less than the rate of instalment amount of interest subject to a maximum of 180 monthly instalments in the case of advance and 60 monthly instalments in the case of recovery of interest.			

Sl.No.	Name of the Advances	Maximum		Bill form
		Instt	Amount	
17	G.P.F. Partfinal		75% of credit (Max 5 Lakhs) (G.O.103 Fin Dt.01.04.2013) ***For HBA only -MaxRs.9*** Lakhs (G.O. 103 Fin Dt.01.04.2013)	40 A
	1) Two months Pay + PP+ Spl Pay or less - Min 12 instas an Max 24 instalments 2) Exceeds the above - Min 24 instls and Max 36 instalments ***(Rule 15 (1)***			
18	Family Security Fund		Rs.1,50,000 (w.e.f.1.2.2006)	47.A Pay bill form
19	Immediate Relief		Rs.25000 (G.O.Ms. 282 Fin 26.10.2015	40(a)
20	DCRG	01.01.2006	Maximum:Rs.10,00,000 (G.O.Ms.No.235 Fin 01.06.09	75-B
21	Privional Pension / Prov. DCRG			75 -C
22	Festival Advance	10	Rs.2000 (G.O.116 Fin Dt.3.4.2007) **Rs.5000 (w.e.f.06.11.2012)** (G.O.388 Fin Dt.06.11.2012)	40(a)
23	Award of cash incentive to the Government Employees		Rs.2000 Cash (G.O.Ms.No.390 Finance (PC) Dt.07.11.2012)	40(a)
24	Refund Bill			TNTC 62
25	Adjustment Bill			58 - B
26	Medical reimbusement - 30% of pay+ Grade pay as on 01.01.2006	01.06.2009	SR 2(f), SR7 of TR 161 G.O.Ms.No.236 Fin Dt.01.06.2009	47.A Pay bill form
	As a general rule, no advance should be granted to any Government servant unless he is in Permanent Service / Officiating Government servants who is an Approved Probationer in a service (***Art. 227 (2) of TNFC Vol. I)***			

Rule for sanction of various advances

Sl.No.	Item	Authority	
1 (a)	**General Provident Fund - Temp advance**		
	Illness	14 (1) (a) (i)	
	Higher Education	14 (1) (a) (ii)	
	Marriages, Funerals or Other ceremonies including betrothal	14 (1) (a) (iii)	
	Purchase of Consumer durables (ie) TV, VCR, VCP, Washing Machine, Cooking Range, Geyser, Computer	14 (1) (a) (iv)	
	Purchase of House	NIL	
	Purchase of House site		
	Construction of House		
	Two months Pay + PP+ Spl Pay or less - ***Minimum 12 instalments -Max 24 instalments***	***Rule 15 (1)***	
	Exceeds the above - ***Min 24 instlss and Max 36 instalments***		
1 (b)	**General Provident Fund - Part final**		
	Illness	15 A (1) (c)	**75% of credit (Max 5 Lakhs) (G.O.103 Fin Dt.01.04.2013)**
	Higher Education	15 A (1) (a)	
	Marriages, Funerals or Other ceremonies including betrothal	15 A (1) (b)	
	Purchase of Consumer durables (ie) TV, VCR, VCP, Washing Machine, Cooking Range, Geyser, Computer	15 A (1) (h)	
	Purchase of House	15 A (1) (d)	**75% of credit (Max 9 Lakhs) (G.O.103 Fin Dt.01.04.2013)**
	Purchase of House site	15 A (1) (e)	
	Construction of House	15 A (1) (f)	
	90% withdrawal	G.O.Ms.No.535 Fin Dt. 19.7.1991	
2	Service Postage & Telegram charges	Ins 8 (a) & (b) of TR 16 of TNTC Vol.1, Item 46(1)(a) , 46 (4) of App.5 of TNFC Vol.1	
3	Festival Advance	Rule 7 of App. 28 of TNFC Vol 2 (G.O.116 Fin 3.4.07)	
4	Warm cloth Advance	Art.235 of TNFC Vol. 1	
5	Education Advance	G.O.Ms.No.82 Fin 13.6.79	

Sl.No.	Item	Authority
6	Purchase of Text Book	G.O.Ms.No.761 Fin 29.07.1978
7	Pay Advance	Art 239 of TNFC Vol.1
8	Pay Advance in new station	Art 239(a) of TNFC Vol.1 & Ins 1(i) of TR 19
9	Pay Advance eligible / Own request	G.O.Ms.No.480 Fin 28.9.1992
10	Transfer Travelling Allowance (75% of the Probable expenditure)	Art 239 of TNFC Vol.1
11	Tour advance (75% of Estimated amount)	Art 242B of TNFC Vol.1 & TA Rule 110 and Art 84 of TNFC Vol.I
12	Tour advance (75% of Estimated amount exlcuding bus/train fare)	Govt.lr.No.82136/Sal II/ Fin .Dt.26.09.1987)
13	LTC advance (4/5 th of proposed expenses)	G.O.Ms.No.407 Fin Dt. 15.06.1981
14	Khadi & Handloom advance	Art 235 B of TNFC Vol.1 G.O.275 H & T (F2) 3.9.83
15	Khadi & Handloom advance - Year of sanction is to be treated as a financial year .	Govt.lr.No.89006/RI/78-3 Industries Dept.Dt.26.02.1979)
16	Khadi & Handloom advance - Recovery has been commenced from the same month in which the sanction has been accorded	Govt.lr.No.75185/84-5 Industries Dept.Dt.02.04.1985)
17	Permanent advance	Art 94 to 98 ,106, 107 of TNFC Vol. I
18	Temorary Advance	Art 99 of TNFC Vol.1
19	All Payments in Govt. Transaction should be rounded off to nearest rupee w.e.f 01.04.1989	Art.320 to 322 of TNFC Vol.1
20	As a general rule no advance should be granted to any Government servant unless he is in Permanent service / Officiating Govt. Servant which is an AP in a Service	Art.227(2) of TNFC Vol.1
21	Departmental revenue cannot be appropriated against expenditure except where certain exemptions provided under Instructions 1, TR 7 (2) of TNTC Vol.I	Instructions 1, TR 7 (2) of TNTC Vol.I
22	Head of office is authorised to effect Co -op society recovery	Art 87 (A) of TNFC Vol.1
23	If arrear claims are to be claimed in an office other than one the empoloyee arise, non-drawal certificate should be obtained from the old office and attache. On claimining of arrears, an intimation should be sent to the old station	SR 14 of TR16

Time Limit for Various Claims		
Sl.No.	Item	Authority
1	**T.A.Bill**	
	Claim should be preferred within 3 months from the date on which particular journey is completed	Note 3 under Art 52 of TNFC Vol.I
	Regular touring officer, three months period shall be reckoned from the date of completion of the last journey	Note 3 under Art 52 of TNFC Vol.I
2	**L.T.C.**	
	Claim should be preferred within one month from the date of completion of return journey	Govt.Lr.No. 74995/ All. 1/ 87-1 Fin Dt. 15.09.1987)
3	**T.T.A.**	
	Claim should be preferred within 3 months from the completion of each journey. Three months limit should be calculated separately for each journey namely self, family, etc., if they travel on different dates	Note 1 under Art 52 of TNFC Vol.I
4	**Medical Bill**	
	Claim should be preferred within 3 months from the date of completion of treatment	Note 3 under Art 52 of TNFC Vol.I
5	**Arrear Claim**	
	Head of office - upto one year	Art 55 of TNFC Vol. I
	Next Superior - More than one year upto 3 years	
	Head of Department - More than 3 years	
6	**DCRG authorisation:**	SR 92 (.c) of TR 16 of TNTC Vol.1
	Valid upto one year	
7	Payment order issued by the Treasuries are valid for 10 days	SR 57(e) of TR 16 of TNTC Vol.1

Maximum Ceiling limit for Various Claims

Sl.No.	Item	Ceiling	Authority
1	Advance on Transfer Travelling Allowance	75% of the Probable expenditure	Art 239 of TNFC Vol.1
2	Tour advance	75% of Estimated amount	Art 242B of TNFC Vol.1 & TA Rule 110 and Art 84 of TNFC Vol.I
		75% of Estimated amount exlcuding bus/train fare	Govt.lr.No.82136/Sal II/ Fin .Dt.26.09.1987)
3	LTC advance (4/5 th of proposed expenses)	4/5 th of proposed expenses	G.O.Ms.No.407 Fin Dt. 15.06.1981
	As a general rule no advance should be granted to any Government servant unless he is in Permanent service / Officiating Govt. Servant which is an AP in a Service		Art.227(2) of TNFC Vol.1
5	Marriage Advance ***(App 30 of TNFC Vol. II)*** ***(Two times only)***	Male - Rs.6000 Female- Rs.10,000	G.O.Ms.No.234 Fin Dt. 30.03.1995
6	Festival Advance	Rs.5000 (w.e.f.06.11.2012)	G.O.Ms.388 Fin Dt.06.11.2012
7	Handloom/ Khadi	One month basic pay	G.O.Ms.No.274 Handloom, Handicrafts, Textiles & Khadi Dt. 30.09.1993
8	Education Advance	Professionl - Rs.2500 * Arts - Rs.2000 * Polytechnic- Rs.1000	G.O.Ms.No.220 Fin Dt. 23.03.1993
9	Computer Advance	Rs.50,000	G.O.Ms.No. 59 Fin Dt. 16.1.2006
10	Tansi	Rs.8000	
11	Car (New) (Pay Band 4 and above)	Rs.6 Lakhs	G.O.467 Fin (Sal) Dt.22.9.2009
	Car (New) Pay Band 3	Rs. 5 Lakhs	
	Car (New) Below pay Band 3 till grade Pay of Rs.2800	Rs. 3 Lakhs	
12	Motor Cycle	Rs.50,000	G.O.467 Finance (Sal) Dt. 22.09.2009
13	G.P.F. Partfinal	75% of credit (Max Rs.5 Lakhs)	(G.O.103 Fin Dt.01.04.2013)
		For HBA only -Max Rs.9 Lakhs	(G.O.103 Fin Dt.01.04.2013)

Sl.No.	Item	Ceiling	Authority
14	G.P.F.Temporary Advance	1) Two months Pay + PP+ Spl Pay or less - Minimum 12 instalments &Max 24 instalments 2) Exceeds the above - Minimum 24 instalments Max 36 instalments	
15	Family Security Fund	Rs.3,00,000 (w.e.f.1.2.2016)	
16	Immediate Relief	Rs.25000	G.O.Ms. 282 Fin 26.10.2015
17	DCRG	Max:Rs.10,00,000	G.O.Ms.No.235 Fin 01.06.09
18	Award of cash incentive to the Government Employees	Rs.2000 Cash	G.O.Ms.No.390 Finance (PC) Dt.07.11.2012
19	Medical reimbusement -	30% of pay+ Grade pay as on 01.01.2006	SR 2(f), SR7 of TR 161 G.O.Ms.No.236 Fin Dt.01.06.2009

Sanctioning auhtority of Various advances			
Sl.No.	Item	Sanctioning authority	Authority
1	**T.A.Bill**		
	A bill for travelling allowance shall be paid only if it is signed by the controlling Officer	Head of Office	Rule 4 of TNTA Rules
	Controlling officer means an officer above the stuatus of the claimant and to whom the claimant is administratively subordinate		Rule 2 (ii) of TNTA Rules
2	**L.T.C.**		
	The bill should be countersinged by the competent authority	Head of Office	Govt.Lr.No. 52041/ All. 1/ 94-1 Fin Dt. 14.11.1994
3	**T.T.A.**		
	Claim should be preferred within 3 months from the completion of each journey. Three months limit should be calculated separately for each journey namely self, family, etc., if they travel on differenct dates		Note 1 under Art 52 of TNFC Vol.I
4	**Medical Bill**	**Head of Office**	
	Claim should be preferred within 3 months from the date of completion of treatment		Note 3 under Art 52 of TNFC Vol.I
5	**Arrear Claim**		
	Head of office - upto one year		Art 55 of TNFC Vol. I
	Next Superior - More than one year upto 3 years		
	Head of Department - More than 3 years		
6	Khadi & Handloom advance	Head of office	Art 235 B of TNFC Vol.1 G.O.275 H & T (F2) 3.9.83
	Khadi & Handloom advance - Year of sanction is to be treated as a financial year .		Govt.lr.No.89006/RI/78-3 Industries .Dt.26.02.1979)
	Khadi & Handloom advance - Recovery has been commenced from the same month in which the sanction has been accorded		Govt.lr.No.75185/84-5 Industries .Dt.02.04.1985)
7	Festival Advance	Head of Office	Rule 7 of App.28 of TNFC Vol 2 G.O.116 Fin 3.4.07 953 Fin Dt.10.12.1980
8	Education Advance	Head of Office	G.O.Ms.No.821 Fin 13.6.1979
9	Purchase of Text Book	Head of Office	G.O.Ms.No.761 Fin 29.07.1978
10	Conveyance Advance	Head of Dept	G.O.667 Fin Dt.27.06.1989
11	Personal Computer Advance	Head of Dept	G.O.231 Fin Dt.01.04.1992

Sl.No.	Item	Sanctioning authority	Authority
12	Tansi Advnce	Head of Office	Govt.Lr.No.366526/88-3 Industries Dept. 16.09.1988
13	Warm cloth Advance	Head of Office	Art.235 of TNFC Vol. 1
14	Pay Advance	Head of Office	Art 239 of TNFC Vol.1
15	Pay Advance in new station	Head of Office	Art 239(a) of TNFC Vol.1 & Ins 1(i) of TR 19
16	Pay Advance eligible / Own request	Head of Office	G.O.Ms.No.480 Fin 28.9.1992
17 (a)	**Sanction of Temporary Advance from G.P.F**		G.O.Ms.No.1606 Finance(Funds) Dept Dt.7.12.1979
	Head of Department - Government		
	All 'A' and ' B' group officers. - Head of Dept		
	All`B` &`C`employees - Regl. Officer		
	All`C` &`D`employees - Head of Office		
17 (b)	**Sanction of Temporary Advance from G.P.F**		G.O.Ms.No.198 Agri Dt.9.5.1996
	All Agrl. Officers - "ADA		
17 (c)	**Sanction of Temporary Advance from G.P.F**		G.O.Ms.No.44 Agri Dt.4.2.1999
	All Agrl. Officers - 'ADSC, ADSI, STO		
17 (d)	**Sanction of Part final withdrawal from G.P.F.**		G.O.Ms.No.1606 Finance(Funds) Dept Dt.7.12.1979
	upto 75% of the credit to all `A` & 'B' group - Head of Dept		
	upto 50% of the credit to all 'B' group - Regl. Officer		
	All`C` &`D`employees - Regl. Officer		
18	TN Govt Servant Family Security Fund Scheme	Head of office	G.O.Ms.No.1515 Fin Dt.03.021.1973
19	TN Govt Servant Employees SPF cum Gratuity Scheme	Head of office	G.O.Ms.No.136 Fin Dt.29.02.1984
20	Award of Incentive to Govt. Servants	Regional Officer/ Dist Officers	G.O.672 Fin (PC) Dt. 28.10.1996
21	Award of Incentive to Drivers	Head of Dept/ Dist Officers	Govt.Lr.No.57710/93-6 P&AR © Dt.30.11.1993 and Govt.Lr.No. 7553/94-1 P&AR © 30.03.1994
22	**Sanction of Provisional Pension/DCRG:**		(TNPR 55 introduced in G.O.Ms.No:14 Fin(Pen) Dept.dt:5.1.96)
	Head of Department - Government		
	In the case of Self Drawing Officer - Head of Department		
	Others - Head of office		

Rate of Interest of Various advances

Year	Motor car	M.Cycle	Computer	OtherLoan	Cycle	H.B.A 50,000	50001-100000	100001-150000	150001-200000	200001-250000	250001-400000	400001-500000	500001-750000	G.O.Ms.No Date (Fin(LS))
87-88	9.50	8.00			8.00	8.00	9.00	10.00	10.00	11.00				922 / 01.10.86
88-89	10.00	8.50			8.50	8.00	9.00	10.00	10.00	11.00				804 / 23.11.88
89-90	10.00	8.50			8.50	9.00	10.00	10.00	11.00	11.00				1029 / 15.09.89
90-91						9.00	10.00	10.00	11.00	11.00				2289 / 14.11.90
91-92	11.00	9.50			9.50	9.50	10.50	10.50	13.50	13.50				655 / 05.09.91
92-93	13.50	13.50			13.50	10.00	12.00	12.00	13.50	13.50				740 / 18.09.92
93-94	13.50	13.50			13.50	10.00	12.00	12.00	13.50	13.50				750 / 28.10.93
94-95	13.50	13.50			13.50	10.00	12.00	12.00	13.50	13.50				782 / 16.09.94
95-96	10.00	10.00			9.00	8.00	8.00	8.50	8.50	8.50	9.00			686 / 24.08.95
96-97	10.00	10.00			9.00	8.00	8.00	8.50	8.50	8.50	9.00			586 / 10.09.96
97-98	10.00	10.00			9.00	8.00	8.00	8.50	8.50	8.50	9.00			264 / 26.05.97
98-99	15.00	11.50	10.00	10.00	9.00	7.50	9.00	9.00	11.00	11.00	11.00			618 / 26.08.98
99-00	15.00	11.50	10.00	10.00	9.00	7.50	9.00	9.00	11.00	11.00	11.00			57 / 04.02.00
00-01	15.00	11.50	10.00	10.00	9.00	7.50	9.00	9.00	11.00	11.00	11.00	12.00	12.00	82 / 26.02.81
01-02	13.00	9.50	10.00	10.00	7.00	7.50	9.00	9.00	11.00	11.00	11.00	12.00	12.00	186 / 22.03.02
02-03	12.50	9.00	10.00	10.00	6.50	7.50	9.00	9.00	11.00	11.00	11.00	12.00	12.00	394 / 25.11.02
03-04	11.50	8.00	10.00	10.00	5.50	5.00	6.50	6.50	9.50	9.50	9.50	9.50	9.50	166 / 30.03.04
04-05	11.50	8.00	10.00	10.00	5.50	5.00	6.50	6.50	9.50	9.50	9.50	9.50	9.50	168 / 30.04.05
05-06	11.50	8.00	10.00	10.00	5.50	5.00	6.50	6.50	9.50	9.50	9.50	9.50	9.50	438 /02.12.05
06-07	11.50	8.00	10.00	10.00	5.50	5.00	6.50	6.50	8.50	8.50	8.50	8.50	9.50	661/ 4.12.06
07-08	11.50	8.00	10.00	10.00	5.50	5.00	6.50	6.50	8.50	8.50	8.50	8.50	9.50	94 / 14.3.08
08-09	11.50	8.00	10.00	10.00	5.50	5.00	6.50	6.50	8.50	8.50	8.50	8.50	9.50	02 /31.03.2009
09-10	11.50	8.00	10.00	10.00	5.50	5.00	6.50	6.50	8.50	8.50	8.50	8.50	9.50	79/ 15.03.2010
						G.O.Ms.No.445 Fin (L & A) Dt.10.09.2009)								

Year	Motor car	M.Cycle	Computer	OtherLoan	Cycle	H.B.A								G.O.Ms.No Date (Fin(LS)
						50,000	50001-100000	100001-150000	150001-200000	200001-250000	250001-400000	400001-500000	500001-750000	
10-11	11.50	8.00	10.00	10.00	5.50	5.00	6.50	6.50	8.50	8.50	8.50	8.50	9.50	131/ 05.05.2011
11-12	The above rates are applicable for the year 2011 - 2012 since no separate orders was issued													
12-13	11.50	9.00	10.00	10.00	5.50	5.50	7.00	7.00	9.00	9.00	9.00	9.00	10.00	203/08.06.2012
13-14	11.50	9.00	10.00	10.00	5.50	5.50	7.00	7.00	9.00	9.00	9.00	9.00	10.00	148/04.05.2013
14-15	11.50	9.00	10.00	10.00	5.50	5.50	7.00	7.00	9.00	9.00	9.00	9.00	10.00	186/08.07.2014
15-16	11.50	9.00	10.00	10.00	5.50	5.50	7.00	7.00	9.00	9.00	9.00	9.00	10.00	213/23.07.2015
16-17	11.50	9.00	10.00	10.00	5.50	5.50	7.00	7.00	9.00	9.00	9.00	9.00	10.00	208/08.07.2016
17-18	11.00	8.50	9.50	9.50	5.00	5.00	6.50	6.50	8.50	8.50	8.50	8.50	9.50	297/09.10.2017

Interest Calculation formulae

	Motor Coveyance Interest calculation	
a	**When recovery is in equal instalments:**	
	$\frac{n\,(n+1)}{2} \times \frac{\text{Amount of monthly instalment}}{12} \times \frac{R}{100}$	n = Number of Instalment R = Rate of Interest
	$\frac{(\text{Principal Amount + Instalment})}{2} \times \frac{n}{12} \times \frac{R}{100}$	n = Number of Instalment R = Rate of Interest
	$\frac{X}{12} \times \frac{\text{Rate of Interest}}{100}$	x = (800 + 780 + …. + 20) ***(Lr.No.DC/VII/IX/10, Dt.28.11.74 of AG K.Dis.W.200562/74 Dt.12.12.74 of DA)***
b	**Where partly paid in equal instalments and rest is paid in lumpsum**	
	$\frac{n(A + L)}{2} \times \frac{R}{12}$	n = Number of Instalment including last instt. R = Rate of Interest A = Principal L = Last lumpsum payment
	1. $\frac{P \times (N + 1) \times R \times 1}{2 \times 100 \times 12}$ 2. $\frac{P \times (N - 1) \times R \times 1}{2 \times 100 \times 12}$ **Item 1 - item 2**	P = Principal Amount N = Number of instalment R = Rate of interest
c	**When recovery is not in equal instalments:**	
	$\frac{X}{12} \times \frac{\text{Rate of Interest}}{100}$	x = Interest bearing amount

Notes

1.Simple interest should be charges at the rate fixed by the Government (Art.227(3))

2. The principal of advance should be recovered in equal monthly instalments by compulsory deductions from the pay of the borrowing Government servant, beginning with the first payment of full month's pay after the advance is drawn provided that a boroower may repay two or more instalments at the same time. The amount of the monthly instalments of recovery other than last instalmentshould be fixed as prescribed by the Government and the last instalment to be recovered will be the remaining balance including any fraction of a rupee { Art.227(4)}

In respect of all interest bearing advances sanctioned to the Non-Gaz. Government servants , the responsibilty for the calculation of interest shall rest with the Head of office. The correctness of the interest recovered will however be checked by the A.G. in post audit.

The recovery of interest should begin with the pay of the next month after the repayment of is completed. The interest should be calculated on the balance outstanding on the penultimate working day of each month (before one day of last working day of month). If the total amount of interest to be charged does not appreciably exceed the amount fixed for equal monthly instalments for recovery of the principal, it should be recovered in a single instalment, otherwise it should be recovered in instalments not appreciably exceeding the that amount.{Art.227(4)}

Interest Calculation formulae- Partly Paid

Amount of advance	: Rs.99,000
No. of instalment	: Rs.2475 @ 40
Rate of interest	: 10%
Drawn on 22.10.1998	
Recovery commenced during	: in 11/98
36th Instalment recovered	: Rs.89,100 (36 x Rs.2475)
Partly paid	: Rs.9,900 (4 x Rs.2475)

1	$\frac{P \times (N+1) \times R}{2 \times 100 \times 12}$	$\frac{99000 \times (40+1) \times 10}{2 \times 100 \times 12}$	Rs16913
2	$\frac{P \times (N-1) \times R}{2 \times 100 \times 12}$	$\frac{9900 \times (4-1) \times 10}{2 \times 100 \times 12}$	Rs.124
	Sl.No. 1- Sl.No.2	16913 - 124	Rs.16789

Hence interest is Rs.16789

Procedure to calculate accrued HBA interest

(Govt.lr.No.8202/ Fin (BG)/99 Dt.4.2.1999)

Total Amount sanctioned	: Rs.4,00,000
Recovery commenced during	Jul-97
Monthly instalment amount	: Rs.2200
Total Amount sanctioned	: Rs.4,00,000
No. of instalments recovered upto Feb 98 = 8 (Rs.2200 x 8)	Rs.17600
Closing Balance as on Feb 98	Rs.3,82,400
98 -99 recovered (Rs.2200 x 12)	Rs.26400
Closing Balance as on Feb 99	Rs.3,56,000

Income Tax Slab

Income Tax Slab for the Financial year 2000-01 (AY 2001-02)

Slab	Tax Rs	Surcharge (Total income Above 60,000)	Surcharge (Total income Above 1,50,000)
Less than 50,000	NIL	NIL	NIL
50,000 to 60,000	(Total income - 50,000) * 10%	12%	17%
60,000 to 1,50,000	1000 + (Total income - 60,000) * 20%	12%	17%

Income Tax Slab for the Financial year 2001-02 (AY 2002-03)

Slab	Tax Rs	Surcharge (Total income Above 60,000)
Less than 50,000	NIL	NIL
50,000 to 60,000	(Total income - 50,000) * 10%	2%
60,000 to 1,50,000	1000 + (Total income - 60,000) * 20%	2%
Above 1,50,000	19,000 + (Total income - 1,50,000) * 30%	2%

Income Tax Slab for the Financial year 2002-03 (AY 2003-04)

Slab	Tax Rs	Surcharge (Total income Above 60,000)
Less than 50,000	NIL	NIL
50,000 to 60,000	(Total income - 50,000) * 10%	5%
60,000 to 1,50,000	1000 + (Total income - 60,000) * 20%	5%
Above 1,50,000	19,000 + (Total income - 1,50,000) * 30%	5%

Income Tax Slab for the Financial year 2003-04 & 2004-05 (AY 2004-05 & 2005-06)

Slab	Tax Rs	Surcharge (Total income Above 8.5 Lakhs)
Less than 50,000	NIL	NIL
50,000 to 60,000	(Total income - 50,000) * 10%	10%
60,000 to 1,50,000	1000 + (Total income - 60,000) * 20%	10%
Above 1,50,000	19,000 + (Total income - 1,50,000) * 30%	10%

Education cess has to be added on IT and Surcharge @ 2% for AY 2004-05
Education cess has to be added on IT and Surcharge @ 3% for AY 2005-06

Income Tax Slab for the Financial year 2005-06 & 2006-07 (AY 2006-07 & 2007-08)			
TAX rate	Man	Women	Senior Citizen Above 65
NIL	upto Rs.1,00,000	upto Rs.1,35,000	upto Rs.1,85,000
10%	1,00,000 to 1,50,000	1,35,000 to 1,50,000	
20%	1,50,000 to 2,50,000	1,50,000 to 2,50,000	1,85,000 to 2,50,000
30%	Above 2,50,000	Above 2,50,000	Above 2,50,000

Education cess has to be added on IT and Surcharge @ 3% from AY 2005-06
1. Surcharge is 10% will be charged on total income above 10 lakhs

Income Tax Slab for the Financial year 2007-08 (AY 2008-09)			
TAX rate	Man	Women	Senior Citizen Above 65
NIL	upto Rs.1,10,000	upto Rs.1,45,000	upto Rs.1,95,000
10%	1,10,000 to 1,50,000	1,45,000 to 1,50,000	
20%	1,50,000 to 2,50,000	1,50,000 to 2,50,000	1,95,000 to 2,50,000
30%	Above 2,50,000	Above 2,50,000	Above 2,50,000

Education cess has to be added on IT and Surcharge @ 3% from AY 2005-06
1. Surcharge is 10% will be charged on total income above 10 lakhs

Income Tax Slab for the Financial year 2008-09 (AY 2009-10)			
TAX rate	Man	Women	Senior Citizen Above 65
NIL	upto Rs.1,50,000	upto Rs.1,80,000	upto Rs.2,25,000
10%	1,50,000 to 3,00,000	1,80,000 to 3,00,000	2,25,000 to 3,00,000
20%	3,00,000 to 5,00,000	3,00,000 to 5,00,000	3,00,000 to 5,00,000
30%	Above 5,00,000	Above 5,00,000	Above 5,00,000

Education cess has to be added on IT and Surcharge @ 3% from AY 2005-06
1. No Surcharge will be charged .

Income Tax Slab for the Financial year 2009 -10 (AY 2010- 11)			
TAX rate	Man	Women	Senior Citizen Above 65
NIL	upto Rs.1,60,000	upto Rs.1,90,000	upto Rs.2,40,000
10%	1,60,000 to 3,00,000	1,90,000 to 3,00,000	2,40,000 to 3,00,000
20%	3,00,000 to 5,00,000	3,00,000 to 5,00,000	3,00,000 to 5,00,000
30%	Above 5,00,000	Above 5,00,000	Above 5,00,000
Education cess has to be added on IT and Surcharge @ 3% from AY 2005-06 **1. No Surcharge will be charged .**			

Income Tax Slab for the Financial year 2010 -11 (AY 2011- 12)			
TAX rate	Man	Women	Senior Citizen Above 65
NIL	upto Rs.1,60,000	upto Rs.1,90,000	upto Rs.2,40,000
10%	1,60,000 to 5,00,000	1,90,000 to 5,00,000	2,40,000 to 5,00,000
20%	5,00,000 to 8,00,000	5,00,000 to 8,00,000	5,00,000 to 8,00,000
30%	Above 8,00,000	Above 8,00,000	Above 8,00,000
Education cess has to be added on IT and Surcharge @ 3% from AY 2005-06 **1. No Surcharge will be charged .**			

Income Tax Slab for the Financial year 2011-12 (AY 2012-13)			
TAX rate	Man	Women	Senior Citizen Above 60
NIL	upto Rs.1,80,000	upto Rs.1,90,000	upto Rs.2,50,000
10%	1,80,001 to 5,00,000	1,90,001 to 5,00,000	2,50,001 to 5,00,000
20%	5,00,001 to 8,00,000	5,00,001 to 8,00,000	5,00,001 to 8,00,000
30%	Above 8,00,000	Above 8,00,000	Above 8,00,000
Note : 1. Surcharge is NIL and 3% cess will be charged on above TAX **2. Age of Senior citizen is 60 years**			

Income Tax Slab for the Financial year 2012-13 (AY 2013-14)			
TAX rate	Man	Women	Senior Citizen Above 65
NIL	upto Rs.2,00,000	upto Rs.2,00,000	upto Rs.2,50,000
10%	2,00,001 to 5,00,000	2,00,001 to 5,00,000	2,50,001 to 5,00,000
20%	5,00,001 to 10,00,000	5,00,001 to 10,00,000	5,00,001 to 10,00,000
30%	Above 10,00,000	Above 10,00,000	Above 10,00,000

Note : 1. Surcharge is NIL and 3% cess will be charged on above TAX
2. Age of Senior citizen is 65 years

Income Tax Slab for the Financial year 2013-14 (AY 2014-15)		
TAX rate	Man and Women	Senior Citizen Above 65
NIL	upto Rs.2,00,000	upto Rs.2,50,000
10% of amount by which the total income exceeds Rs. 2,00,000/-. Less: Tax Credit - 10% of taxable income upto a maximum of Rs. 2000/-.	2,00,001 to 5,00,000	2,50,001 to 5,00,000
20%	5,00,001 to 10,00,000	5,00,001 to 10,00,000
30%	Above 10,00,000	Above 10,00,000

Note : 1. Surcharge is NIL and 3% cess will be charged on above TAX
2. Age of Senior citizen is 65 years

Income Tax Slab for the Financial year 2014-15 (AY 2015-16)		
TAX rate	Man and Women	Senior Citizen Above 65
NIL	upto Rs.2,50,000	upto Rs.3,00,000
10% of amount by which the total income exceeds Rs. 2,50,000/-. Less: Tax Credit - 10% of taxable income upto a maximum of Rs. 2000/-.	2,50,001 to 5,00,000	3,00,001 to 5,00,000
20%	5,00,001 to 10,00,000	5,00,001 to 10,00,000
30%	Above 10,00,000	Above 10,00,000

Note : 1. Surcharge is NIL and 3% cess will be charged on above TAX

Income Tax Slab for the Financial year 2015-16 (AY 2016-17)		
TAX rate	Man and Women	Senior Citizen Above 65
NIL	upto Rs.2,50,000	upto Rs.3,00,000
10% of amount by which the total income exceeds Rs. 2,50,000/-. Less: Tax Credit - 10% of taxable income upto a maximum of Rs. 5000/-.	2,50,001 to 5,00,000	3,00,001 to 5,00,000
20%	5,00,001 to 10,00,000	5,00,001 to 10,00,000
30%	Above 10,00,000	Above 10,00,000

Note : 1. Surcharge is NIL and 3% cess will be charged on above TAX
2. Age of Senior citizen is 65 years

Income Tax Slab for the Financial year 2016-17 (AY 2017-18)		
TAX rate	Man and Women	Senior Citizen Above 65
NIL	upto Rs.2,50,000	upto Rs.3,00,000
5% of amount by which the total income exceeds Rs. 2,50,000/-. Less: Tax Credit - 10% of taxable income upto a maximum of Rs. 5000/-.	2,50,001 to 5,00,000	3,00,001 to 5,00,000
20%	5,00,001 to 10,00,000	5,00,001 to 10,00,000
30%	Above 10,00,000	Above 10,00,000

A resident individual is entitled for rebate u/s 87A if his total income does not exceed Rs. 5,00,000. The amount of rebate shall be 100% of income-tax or Rs. 5,000, whichever is less.

Income Tax Slab for the Financial year 2017-18 (AY 2018-19)		
TAX rate	Man and Women	Senior Citizen Above 65
NIL	upto Rs.2,50,000	upto Rs.3,00,000
5%	2,50,001 to 5,00,000	3,00,001 to 5,00,000
20%	5,00,001 to 10,00,000	5,00,001 to 10,00,000
30%	Above 10,00,000	Above 10,00,000

Note : 1. Surcharge is NIL and 3% cess will be charged on above TAX
2. Age of Senior citizen is 65 years

A resident individual is entitled for rebate u/s 87A if his total income does not exceed Rs. 3,50,000. The amount of rebate shall be 100% of income-tax or Rs. 2,500, whichever is less.

Income Tax Slab for the Financial year 2018-19 (AY 2019- 20)		
TAX rate	Man and Women	Senior Citizen Above 65
NIL	upto Rs.2,50,000	upto Rs.3,00,000
5%	2,50,001 to 5,00,000	3,00,001 to 5,00,000
20%	5,00,001 to 10,00,000	5,00,001 to 10,00,000
30%	Above 10,00,000	Above 10,00,000

Note : 1. Surcharge is NIL and 4% cess will be charged on above TAX
2. Age of Senior citizen is 65 years

A resident individual is entitled for rebate u/s 87A if his total income does not exceed Rs. 3,50,000. The amount of rebate shall be 100% of income-tax or Rs. 2,500, whichever is less.

Computation of the Relief under Sec.89 Read with Rule 21.A. (Page 1)

(A) In respect of salary paid in arrears or in advance / family pension paid in arrears:-

Relief under Section 89 read with Rule 21A(1)(a) is to be computed in the following manner:-

(i)	Find out the tax on total income of the previous year in which the salary is received in arrears or in advance (such salary being hereafter referred as “additional salary”) or family pension is received in arrears (such family pension being hereafter referred to as “additional family pension”)	
(ii)	Find out the tax on the total income as reduced by additional salary/additional family pension for previous year.	
(iii)	From the amount arrived at in (i) deduct the amount arrived at in (ii)	
(iv)	The resultant figure of (iii) is the tax on additional salary / additional family pension	
(v)	Ascertain the previous years to which the additional salary/additional family pension relates and add the respective amount of additional salary / additional family pension in respective proceedings previous years.	
(vi)	Find out the tax on total income as increased by the relevant additional salary/additional family pension in respect of each of such previous years.	
(vii)	Find out the tax on total income (without the addition of additional salary / additional family pension) of each of the said previous years.	
(viii)	From the amount so arrived at in (vi),deduct the amount arrived at in (vii)	
(ix)	The resultant figure arrived at in (viii) is the aggregate tax on additional salary / additional family pension	
(x)	The relief under Section 89 is the difference of (iv) & (ix)	
	Example For the financial year ending on 31.3.2006, the total (taxable) income of Mr.A, an employee aged 60 years is Rs. 2,10,000 (after deduction u/s 80 C for contribution is provident Fund (Rs.18,000). The said total (taxable) income of Rs. 2,10,000 is inclusive of arrears of salary for the financial years ending on 31.3.2003, 31.3.2004, & 31.3.2005 in an amount of Rs. 7,500, 10,000 & Rs 12,500 respectively and the relevant total (taxable) income of the said years after exhausting the monetary ceiling limit of deduction u/s 16(i) is Rs. 44,000, Rs.46,000 and Rs.85,000. Relief u/s 89 is to be worked out as under:-	
	Total (taxable) income (excluding salary received in arrears)	180,000
	Add: Salary received in arrears for year ending 31.3.2003, 31.3.2004, 31.3.2005	30,000
	Total	210,000
	IT on Rs.2,10,000 total (taxable) income is Rs.17,000 plus Addl. SC 2% on I.T	17,340 (i)
	Less: IT on Rs. 1,80,000 total (taxable) income of Rs.11,000 Plus additional SC @ 2% on I.T	11,220 (ii)
	Tax on additional salary (i.e) salary received in arrear	6120 (iv)

Computation of the Relief under Sec.89 Read with Rule 21.A. (Page 2)

Financial Year ending on	Assessment Year	Total (taxable) income	Arrears of salary	Total of Col.3&4	Tax in respect of Col.5	Tax in respect of Col.3	Difference of Column 6 & 7
1	2	3	4	5	6	7	8
31.03.2003	2003-04 (v)	44000	7500	51500	* NIL (vi)	NIL (vii)	Nil (viii)
31.03.2004	2004-05 (v)	46000	10000	56000	* 150 (vi)	NIL (vii)	150 (viii)
31.03.2005	2005-06 (v)	85000	12500	97500	** NIL (vi)	Nil (viii)	Nil (viii)
					150		150 (ix)
Less: Aggregate tax on additional Salary as per Col.8							150 (ix)
The relief under Sec.89 in respect of employee’s (6120-150) Salary received arrears or in advance is							5970 (x)
* IT on Rs. 51,500 and Rs.150 and on Rs.44,000 is Rs. Nil respectively less Rs.225 (being rebate U/S 88 @ 30% of the contribution to Provident Fund Rs.750)							
** IT on Rs/56.000 isRs.600 and Rs.46000 is Rs.Nil respectively less Rs.450 (being rebate U/S 88 @ 30% of the Contribution to Provident Fund Rs.1500)							
*** IT on Rs.97,500 is Rs.8500 and on Rs.85,000 is Rs.6000 respectively less Rs. 8500/6000 (being rebate U/S 88D(a) @ 100% of the IT Payable as the total (taxable) income does not exceed Rs. 1,00,000.							

Note:
Under Section 89, an employee is required to make an application to the Assessing officer for the grant of relief in respect of arrears of salary for the assessment year 2006-07. For the purposes of deduction of tax at source U/S 192(1) , Certain categories of employers have been empowered to allow the relief U/S 89 to its employees subject to the condition that employee files particulars in the prescribed Form No 10E to the employer {Section 192(2A}

Structure of Governemnt Accounts

All receipts and disbursements of the State Government are shown in the Annual Financial Statement
(BUDGET) in three parts:-
Part I: Consolidated Fund of Tamil Nadu -(a) Revenue Account (b) Capital Account (c) Debt (Debt & Loans and advances)
Part II: Contingency Fund of T.N
Part III : Public Account of Tamil Nadu

Sectors and Head of Accounts (6 tier classification)

First Tier I Sector	(A) General Services (Defence, Police, Genl.Admn (B) Social and Community services (of the Development functions like Education, Public Health etc.) (C) Economic Services (functions relating to Agriculture Industry, Power etc. (D)Grants in aid and contribution	(A) Services which are indispensable to the existence of an organised state, such as Defence, Police, External Affairs and Tax collection. (B) Basic Social services for individuals or groups of individuals such as medical, education, housing, labour and employment (C) Services in the fields of regulation, production and distribution to help economic growth to such as Agriculture. Industry, Power and Transport (D) Transfer of resources from center to foreign Govts, Center to State and compensation and assignments to Local bodies & Panchayat Raj institutions
II Tier Major Heads, Sub-major Head	To indicate the functions of a particular Department of Govt (Such as Agriculture, Education, Police etc)	**Four digit code** has been allotted to the major head **<u>First digit</u>**: Indicating whether the major head is a receipt head(0 or 1) or Revenue Expr.Head (2 or 3) or capital expr. (4 or 5) or Loan Head (6 or 7){"8" will represent contingency fund and public accounts} Adding 2 to the first digit of the Revenue receipts will give the number allotted to corresponding Revenue expr. head; adding another 2- the capital expr. head and another 2- the loan head of account The last three digits will be same for the corresponding major heads in the Revenue receipts section, Revenue expr. section, Capital receipts/ expr. section and the Loans and advances section. (eg): **0**401 - Receipt for Crop Husbandry **2**401- Revenue Expr.Head for Crop Husbandry **4**401- Capital Crop Husbandry **6**401- Loans for Crop Husbandry The receipt major heads are assigned the block 0020 to 1999 Expr. major heads on revenue accounts from 2011 to 3999 Expr. major heads on capital accounts from 4001 to 5999 Major heads under public debts from 6001 to 6004 Loans and advances, interstate settlement and contingency fund from 6075 to 8000 Major heads in the public account from 8001 to 8999

Sectors and Head of Accounts (6 tier classification)		
Third Tier Minor Heads	To denote the various programmes under each major Head	Budget code is 2 digit code .(eg) under the "2435 other Agricultural programmes" the sub major head are " 01 Marketting and quality control. Note: Where there is no submajor head, the numberics "00" will be used as a dummy,treating the major head as a sub-major head Budget code is 3 digut code. (eg) under the major head " 2435 OAP" (01 Marketting & QC) the minor heads are " 102 Grading and quality control facilities
IV Tier Group sub-head sub-head	To denote the scheme for development expenditure (or) Organisations for Non-development expenditure under each programme minor heads	**Budget code** — **Block of Alphabet code** Non-plan — I — AA to IZ State Plan — II — JA to RZ Centrally sponsored — III — SA to TZ Schemes financed by Autonomous bodies — V — ZA to ZZ Schemes shared equally between State and Centre — VI — UA to YZ
V Tier Detailed Head	To indicate the specific objects of expenditure such as Salaries, T.E. etc	The budget code for a detailed head is a 2 digit numeric (eg) **Code No** — **Description** 01 — Salaries 02 — Wages
VI Tier Sub-Detailed Head	To indicate the breakup details under the detailed Heads	Lowest units of classification. Budget code is one digit Arbaic numerals (eg) **Detailed Head** — **Sub-detailed Head** 01 Salaries — 1.Pay 2.M.C. 05 Office Expenses — 1.T.C. 2.O.C.

Part III: Public Account:

The major items in the public account are grouped under the following sectors namely:

(I) Small savings, Provident Fund etc

(J) Reserve Funds

(K) Deposits and Advances

(L) Suspense and Misellanoues

(M) Remittances

(N) Cash Balance

Details of Sub- Accounts

Sl.No.	Sub- Account	Heads of account
1	SA 7	0040 - Sales Tax
2	SA 9	0049 - Interest
3	SA 10	0075 - Misc & General Services
4	SA 18	2401 Crop Husbandry (001 to 108 Minor Heads)
5	SA 18 A	2402 Crop Husbandry (109 to 800 Minor Heads)
6	SA 18 B	0401 Crop Husbandry(Entire receipts) 0435 - Other Agrl. Programmes 2435 Other Agrl. Programmes 4401 Capital Outlay 4425 Capital Outlay 4435 Capital outlay
		8658 Suspense Account (PLI)(Only receipts)
7	SA 18 C	2405, 2425
8	SA 18 F	0702 Minor Irrigation 2402 Soil & Water conservation 2702 Minor Irrigation
9	SA 19	0050 Dividends & Profits
10	SA 21	0059 Public Works 0216 Housing
11	SA 23	0071 Contributiion & recoveries towards pension 2071 Pension and other retirement benefits
12	SA 25	0058 Stationery and Printing
13	SA 26 C	0235 Social Security welfare 2235 Social security welfare
14	SA 26 G	0551 Hill areas 2551 Hill areas
15	SA 27	6000 - 7999 Public Debts
16	SA 27 A	7610 Loans (Receipts & Payments)
16	SA 27 B	8679 Accounts with Govt of other counties 8793 Inter state Suspense accounts

Sl.No.	Sub- Account	Heads of account
17	SA 27 C (Receipts and payments)	8009 State Provident Fund 8031 Savings Deposits 8121 General & Other reserve funds 8222 Sinking Funds 8226 Depreciation/ Renewal reserve funds 8229 Development & welfare funds 8235 General & other reserve funds 8336 Civil Deposits 8338 Deposits of local funds 8342 Other Deposits 8443 Civil Deposits 8449 Other Deposits
18	SA 27 D	8658 Suspense Accounts (HDFC receipts - 8658 - 00 - 102 AM 010C) 8670 Cheque & Bills 8673 Cash Balance 8782 Cash remittances
19	SA 27 E	8658 Suspense accounts (Receipts & Charges) 8672 Permanent Cash Imprest (Receipts & Payments)
(Govt.Lr.No.11638/BG II/ 87-1 Fin Dt.21.9.1987)		

D.P. Code - Master

0000	0001	0002	0003	0004	0005	0006	0007	0008	0009
2401 00 001 JA							2401 00 001 AB		2401 00 001 AA
2401 00 001 JU									2401 00 001 AU
2401 00 102 JD			2401 00 102 UB		2401 00 102 SB		2401 00 102 SA	2401 00 102 JE	
					2401 00 102 UA				
	2401 00 103 AL	2401 00 103 JB	2401 00 103 AA		2401 00 103 KT		2401 00 103 AD		2401 00 103 AC
			2401 00 103 AF				2401 00 103 AN		2401 00 103 AH
			2401 00 103 AK						2401 00 103 AM
			2401 00 103 AE						2401 00 103 AW
									2401 00 103 UC
			2401 00 104 AE						
2401 00 105 JK	2401 00 105 AE				2401 00 105 SN	2401 00 105 JR		2401 00 105 JQ	2401 00 105 AA
	2401 00 105 SA								
	2401 00 105 UJ								
	2401 00 107 AC		2401 00 107 AB		2401 00 107 AA	2401 00 107 JA			
	2401 00 107 AH		2401 00 107 AG		2401 00 107 SG				

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				2401	00	108	AB	2401	00	108	VF	2401	00	108	AA	2401	00	108	TK					2401	00	108	VI	2401	00	108	AD	2401	00	108	JD	2401	00	108	AR
				2401	00	108	AG					2401	00	108	UP													2401	00	108	AX	2401	00	108	VC	2401	00	108	KM
				2401	00	108	KL					2401	00	108	KU													2401	00	108	UD					2401	00	108	UC
				2401	00	108	KV																																
				2401	00	109	AF					2401	00	109	AE					2401	00	109	KD	2401	00	109	PF	2401	00	109	UC	2401	00	109	JC	2401	00	109	AB
				2401	00	109	AK													2401	00	109	KI									2401	00	109	PE	2401	00	109	SH
				2401	00	110	JE					2401	00	110	JI																					2401	00	110	JF
												2401	00	112	JB	2401	00	112	UA					2401	00	112	SA												
2401	00	114	SB					2401	00	114	UE																					2401	00	114	UB				
2401	00	789	JB	2401	00	789	UA	2401	00	789	JA					2401	00	789	JE	2401	00	789	UD					2401	00	789	UC	2401	00	789	JC	2401	00	789	UB
2401	00	789	JQ	2401	00	789	UF	2401	00	789	JK					2401	00	789	JJ									2401	00	789	UH	2401	00	789	JM				
								2401	00	789	JP																												
								2401	00	793	UA																												
				2401	00	796	JD					2401	00	796	JH									2401	00	796	UA	2401	00	796	JK					2401	00	796	JJ
				2401	00	796	JI																																
				2401	00	800	KH					2401	00	800	AV					2401	00	800	KF	2401	00	800	PC									2401	00	800	KD

0000				0001				0002				0003				0004			
2401	00	911	AF	2401	00	911	JA	2401	00	911	AE	2401	00	911	JE	2401	00	911	UD
2401	00	911	AK	2401	00	911	JK	2401	00	911	AT	2401	00	911	PB				
2401	00	911	KF					2401	00	911	KE								
2401	00	911	SB					2401	00	911	UE								
2401	00	911	UA																
2401	00	911	UF																

0005				0006				0007				0008				0009			
2401	00	911	JD	2401	00	911	AC	2401	00	911	JC	2401	00	911	UB	2401	00	911	JB
2401	00	911	JK	2401	00	911	AH									2401	00	911	LA
				2401	00	911	KM												
				2401	00	911	UC												
				2401	00	911	UH												

D.P. Code - Master

0000	0001	0002	0003	0004	0005	0006	0007	0008	0009
2402 00 101 AD				2402 00 101 AB	2402 00 101 JG	2402 00 101 AA		2402 00 101 AE	
				2402 00 101 AG		2402 00 101 AF			
						2402 00 101 UA			
2402 00 102 UM	2402 00 102 JW								
2402 00 102 UR									
2402 00 103 UG		2402 00 103 UF			2402 00 103 JE	2402 00 103 QA			
2402 00 789 UA									
					2402 00 800 JA				
					2402 00 911 UR				2402 00 911 AA
2415 01 004 AN			2415 01 004 JH		2415 01 004 BF	2415 01 120 AC	2415 01 004 BE		2415 01 004 BD
2415 01 120 AF									
			2435 60 800 UA			2435 01 101 AA		2435 01 102 AN	
						2435 01 102 AO		2435 60 911 UA	

Details of D.P. Codes

Sub-detailed Head				0000	0001	0002	0003	0004	0005	0006	0007	0008	0009
01		**Salaries**	**சம்பளங்கள்**	0108	0109	0100	0101	0102	0103	0104	0105	0106	0107
	01	Pay	அடிப்படைச்சம்பள்ம்	0117	0118	0119	0110	0111	0112	0113	0114	0015	0116
	02	Medical Allowance	மருத்துவப்படி	0126	0127	0128	0129	0120	0121	0122	0123	0124	0125
	03	Medical charges	மருத்துவச்செலவுகள்	0135	0136	0137	0138	0139	0130	0131	0132	0133	0134
	04	Other Allowances	ஏனைய படிகள்	0144	0145	0146	0147	0148	0149	0140	0141	0142	0143
	05	Interim Relief	இடைக்கால நிவாரணம்	0153	0154	0155	0156	0157	0158	0159	0150	0151	0152
	06	HRA	வீட்டுவாடகைப்படி	0162	0163	0164	0165	0166	0167	0168	0169	0160	0161
	07	Travel concession	பயணச்சலுகை	0171	0172	0173	0174	0175	0176	0177	0178	0179	0170
	08	CCA	நகர ஈட்டுப்படி	0180	0181	0182	0183	0184	0185	0186	0187	0188	0189
	09	Honorarium		0199	0190	0191	0192	0193	0194	0195	0196	0197	0198
02		Wages	ஊதியங்கள்	0206	0207	0208	0209	0200	0201	0202	0203	0204	0205
03		Dearness Allowance	அகவிலைப்படி	0304	0305	0306	0307	0308	0309	0300	0301	0302	0303
	01	Dearness Allowance	அகவிலைப்படி	0313	0314	0315	0316	0317	0318	0319	0310	0311	0312
	02	DA Arrear	அகவிலைப்படி நிலுவை	0322	0323	0324	0325	0326	0327	0328	0329	0320	0321
	03	Dearness Pay	அகவிலை ஊதியம்	0331	0332	0333	0334	0335	0336	0337	0338	0339	0330
04		Travel Expenses	பயணச்செலவுகள்	0402	0403	0404	0405	0406	0407	0408	0409	0400	0401

Sub-detailed Head				0000	0001	0002	0003	0004	0005	0006	0007	0008	0009
	01	Tour Travelling Allowance	சுற்றுப்பயணப்படிகள்	0411	0412	0413	0414	0415	0416	0417	0418	0419	0410
	02	Transfer Travelling Allowance	பணியிட மாற்றல் பயணப்படி	0420	0421	0422	0423	0424	0425	0426	0427	0428	0429
	03	Fixed Travelling Allowance	நிலையான பயணப்படி	0439	0430	0431	0432	0433	0434	0435	0436	0437	0438
05		Office Expenses	அலுவலகச்செலவுகள்	0500	0501	0502	0503	0504	0505	0506	0507	0508	0509
	01	Telephone charges	தொலைபேசிக்கட்டணம்	0519	0510	0511	0512	0513	0514	0515	0516	0517	0518
	02	Other Contingencies	ஏனைய சில்லரைச் செலவுகள்	0528	0529	0520	0521	0522	0523	0524	0525	0526	0527
	03	Electricity charges	மின்கட்டணங்கள்	0537	0538	0539	0530	0531	0532	0533	0534	0535	0536
	04	Service postage & Postal Expenditure	அலுவலகப்பணி அஞ்சல் வில்லைகள் மற்றும் தபால் செலவு	0546	0547	0548	0549	0540	0541	0542	0543	0544	0545
	05	Furniture	அறைகலன்	0555	0556	0557	0558	0559	0550	0551	0552	0553	0554
06		Rent,Rates and Taxes	வாடகை கட்டண வீதங்கள் வரிகள்	0608	0609	0600	0601	0602	0603	0604	0605	0606	0607
	01	Rent	வாடகை	0617	0618	0619	0610	0611	0612	0613	0614	0615	0616
	02	Property Tax	சொத்துவரி	0626	0627	0628	0629	0620	0621	0622	0623	0624	0625
	03	Water charges	தண்ணீர் கட்டணங்கள்	0635	0636	0637	0638	0639	0630	0631	0632	0633	0634
	04	Lease for Land	நிலத்திற்கான குத்தகை	0644	0645	0646	0647	0648	0649	0640	0641	0642	0643
	05	Others	ஏனையவைகள்	0653	0654	0655	0656	0657	0658	0659	0650	0651	0652
07		Publications	வெளியீடுகள்	0706	0707	0708	0709	0700	0701	0702	0703	0704	0705

Sub-detailed Head				0000	0001	0002	0003	0004	0005	0006	0007	0008	0009
08		Advertistment and Publicity	விளம்பரமும், பிரச்சாரமும்	0804	0805	0806	0807	0808	0809	0800	0801	0802	0803
	01	Advertisement charges	விளம்பரக்கட்டணங்கள்	0813	0814	0815	0816	0817	0818	0819	0810	0811	0812
	02	Exhibition	பொருட்காட்சி	0822	0823	0824	0825	0826	0827	0828	0829	0820	0821
	03	Demonstration	செய்முறை விளக்கம்	0831	0832	0833	0834	0835	0836	0837	0838	0839	0830
	09	Others	ஏனையவைகள்	0895	0896	0897	0898	0899	0890	0891	0892	0893	0894
09		Grants in Aid	உதவித்தொகை	0902	0903	0904	0905	0906	0907	0908	0909	0900	0901
	01	Grants for current Expr	நடப்புச்செலவுக்கான் உதவித் தொகை	0911	0912	0913	0914	0915	0916	0917	0918	0919	0910
	02	Grants for Capital Expr	மூலதனச்செலவுக்கான உதவித தொகை	0920	0921	0922	0923	0924	0925	0926	0927	0928	0929
	03	Grants for Specific Schmes	குறிப்பிட்ட திட்டங்களுக்கான உதவித் தொகை	0939	0930	0931	0932	0933	0934	0935	0936	0937	0938
	04	Grants for Debt Servicing		0948	0949	0940	0941	0942	0943	0944	0945	0946	0947
	09	Others	ஏனையவைகள்	0993	0994	0995	0996	0997	0998	0999	0990	0991	0992
10		Contribution	பங்குத்தொகைகள்	1009	1000	1001	1002	1003	1004	1005	1006	1007	1008
	01	Contribution to Specific Fund	குறிப்பிட்ட நிதிக்கு தொகை கொடுத்தல்	1018	1019	1010	1011	1012	1013	1014	1015	1016	1017
	02	Insurance premium	காப்புறுதிக்கட்டணம்	1027	1028	1029	1020	1021	1022	1023	1024	1025	1026
	09	Others	ஏனையவைகள்	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099
11		Subsidies	மானியங்கள்	1107	1108	1109	1100	1101	1102	1103	1104	1105	1106

Sub-detailed Head				0000	0001	0002	0003	0004	0005	0006	0007	0008	0009
	01	Individual Based Subsidy	தனித்திட்ட மானியங்கள்	1116	1117	1118	1119	1111	1112	1113	1114	1115	1116
	02	Gneral Subsidy	பொது மானியம்	1125	1126	1127	1128	1129	1120	1121	1122	1123	1124
12		Schodlarships and Stipends	படிப்புதவித்தொகைகளும் பயிற்சி உதவி தொகைகளும்	1205	1206	1207	1208	1209	1200	1201	1202	1203	1204
	01	Pre Matric		1214	1215	1216	1217	1218	1219	1210	1211	1212	1213
	02	Post Matric		1223	1224	1225	1226	1227	1228	1229	1220	1221	1222
	09	Others	ஏனையவைகள்	1296	1297	1298	1299	1290	1291	1292	1293	1294	1295
13		Hospitality Enteritainement Expr	விருந்தோம்பல், கேளிக்கைச செலவுகள்	1303	1304	1305	1306	1307	1308	1309	1300	1301	1302
14		Sumptuary Allowance		1401	1402	1403	1404	1405	1406	1407	1408	1409	1400
15		Secret Service Expenses		1509	1500	1501	1502	1503	1504	1505	1506	1507	1508
16		Major Works	பெரும் பணிகள்	1607	1608	1609	1600	1601	1602	1603	1604	1605	1606
17		Minor Works	சிறு பணிகள்	1705	1706	1707	1708	1709	1700	1701	1702	1703	1704
18		Maintenance	பராமரிப்பு	1803	1804	1805	1806	1807	1808	1809	1800	1801	1802
	01	Periodical Maintenance		1812	1813	1814	1815	1816	1817	1818	1819	1810	1811
19		Machinery and Equipments	இயந்திரமும், சாதனமும்	1901	1902	1903	1904	1905	1906	1907	1908	1909	1900
	01	Purchase	வாங்குதல்	1910	1911	1912	1913	1914	1915	1916	1917	1918	1919
	02	Renewal & Replacement	புதுப்பித்தலும், மாற்றியமைத்தலும்	1929	1920	1921	1922	1923	1924	1925	1926	1927	1928

Sub-detailed Head				0000	0001	0002	0003	0004	0005	0006	0007	0008	0009
	03	Maintenance	பராமரிப்பு	1938	1939	1930	1931	1932	1933	1934	1935	1936	1937
	04	Lease Rent		1947	1948	1949	1940	1941	1942	1943	1944	1945	1946
20		Tools and Plant		2008	2009	2000	2001	2002	2003	2004	2005	2006	2007
	01	Purchase	வாங்குதல்	2017	2018	2019	2010	2011	2012	2013	2014	2015	2016
	02	Renewal and Replacement	புதுப்பித்தலும், மாற்றியமைத்தலும்	2026	2027	2028	2029	2020	2021	2022	2023	2024	2025
	03	Maintenance	பராமரிப்பு	2035	2036	2037	2038	2039	2030	2031	2032	2033	2034
21		Motor Vehicles	மோட்டார் வண்டிகள்	2106	2107	2108	2109	2100	2101	2102	2103	2104	2105
	01	Purchase	வாங்குதல்	2115	2116	2117	2118	2119	2110	2111	2112	2113	2114
	02	Maintenance of Functional Vehicles	இயங்கும் ஊர்திகளின் பராமரிப்பு	2124	2125	2126	2127	2128	2129	2120	2121	2122	2123
	03	Hire charges		2133	2134	2135	2136	2137	2138	2139	2130	2131	2132
	04	Lease rent		2142	2143	2144	2145	2146	2147	2148	2149	2140	2141
22		Investments	முதலீடுகள்	2204	2205	2206	2207	2208	2209	2200	2201	2202	2203
23		Loans		2302	2303	2304	2305	2306	2307	2308	2309	2300	2301
24		Materials and Supplies	பொருள்களும், வழங்கலும்	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409
25		Interest	வட்டி	2508	2509	2500	2501	2502	2503	2504	2505	2506	2507
26		Dividents		2606	2607	2608	2609	2600	2601	2602	2603	2604	2605

Sub-detailed Head				0000	0001	0002	0003	0004	0005	0006	0007	0008	0009
27		Pension	ஓய்வூதியம்	2704	2705	2706	2707	2708	2709	2700	2701	2702	2703
28		Gratuities	பணிக்கொடை	2802	2803	2804	2805	2806	2807	2808	2809	2800	2801
29		Depreciation		2900	2901	2902	2903	2904	2905	2906	2907	2908	2909
30		Inter Account Transfers	கணக்குகளிடையே மாற்றம்	3007	3008	3009	3000	3001	3002	3003	3004	3005	3006
31		Write off and Losses		3105	3106	3107	3108	3109	3100	3101	3102	3103	3104
32		Suspense		3203	3204	3205	3206	3207	3208	3209	3200	3201	3202
33		Payments for Professional and Special Services		3301	3302	3303	3304	3305	3306	3307	3308	3309	3300
	01	Pleader fees	அரசு வழக்கு நடத்துநர்கள் கட்டணங்கள்	3310	3311	3312	3313	3314	3315	3316	3317	3318	3319
	02	Remuneration	ஊதியம்	3329	3320	3321	3322	3323	3324	3325	3326	3327	3328
	03	Spl. Service	சிறப்பு பணி	3338	3339	3330	3331	3332	3333	3334	3335	3336	3337
	04	Contract payment	ஒப்பந்த ஊதியம்	3347	3348	3349	3340	3341	3342	3343	3344	3345	3346
	09	Other payments	ஏனைய தொகை கொடுத்தல்	3392	3393	3394	3395	3396	3397	3398	3399	3390	3391
34		Other charges	ஏனைய செலவுகள்	3409	3400	3401	3402	3403	3404	3405	3406	3407	3408
	01	Other items	ஏனைய இனங்கள்	3418	3419	3410	3411	3412	3413	3414	3415	3416	3417
	02	Purchase of Books and Periodicals to Library	நூலகங்கள் முதலியவற்றிற்கு புத்தகங்கள் குறித்த கால வெளியீடுகள் வாங்குதல்	3427	3428	3429	3420	3421	3422	3423	3424	3425	3426
35		Royalty		3507	3508	3509	3500	3501	3502	3503	3504	3505	3506

Sub-detailed Head				0000	0001	0002	0003	0004	0005	0006	0007	0008	0009
36		International Programmes		3605	3606	3607	3608	3609	3600	3601	3602	3603	3604
37		Payments out of Discretioinary Grants for High		3703	3704	3705	3706	3707	3708	3709	3700	3701	3702
38		Deputation / Travel Abroad of Scientists		3801	3802	3803	3804	3805	3806	3807	3808	3809	3800
39		Rewards		3909	3900	3901	3902	3903	3904	3905	3906	3907	3908
40		Discount on Loans		4006	4007	4008	4009	4000	4001	4002	4003	4004	4005
41		Other Discounts		4104	4105	4106	4107	4108	4109	4100	4101	4102	4103
42		Service or Comitment charges	பணி அல்லது பொறுப்பேற்ற செலவுகள்	4202	4203	4204	4205	4206	4207	4208	4209	4200	4201
43		Cost of Ration		4300	4301	4302	4303	4304	4305	4306	4307	4308	4309
44		Arms andAmmunition		4408	4409	4400	4401	4402	4403	4404	4405	4406	4407
45		Pertoleum, Oil and Lubricant	'பெட்ரோலியம், எண்ணெய், மற்றும் மசகெண்ணெய்	4506	4507	4508	4509	4500	4501	4502	4503	4504	4505
46		Clothing, Tentage and Stores	உடைகள், கூடாரச ் செலவுகள், பண்டக சாலை பொருட்கள்	4604	4605	4606	4607	4608	4609	4600	4601	4602	4603
47		Stores and Equipments	பண்டகசாலைப் பொருள ் களும், சாதனங்களும்	4702	4703	4704	4705	4706	4707	4708	4709	4700	4701
	01	Stores	பண்டகசாலைப் பொருள்கள்	4711	4712	4713	4714	4715	4716	4717	4718	4719	4710
	02	Equipments	சாதனங்கள்	4720	4721	4722	4723	4724	4725	4726	4727	4728	4729
48		Foreign Allowance		4800	4801	4802	4803	4804	4805	4806	4807	4808	4809

Sub-detailed Head				0000	0001	0002	0003	0004	0005	0006	0007	0008	0009
49		Festival Advances	பண்டிகை முன்பணங்கள்	4908	4909	4900	4901	4902	4903	4904	4905	4906	4907
	01	Festival Advances - Debit	பண்டிகை முன்பணங்கள் - பற்று	4917	4918	4919	4910	4911	4912	4913	4914	4915	4916
	02	Festival Advances - credit	பண்டிகை முன்பணங்கள் - வரவு	4926	4927	4928	4929	4920	4921	4922	4923	4924	4925
50		Advances		5005	5006	5007	5008	5009	5000	5001	5002	5003	5004
51		Compensation	இழப்பீடு	5103	5104	5105	5106	5107	5108	5109	5100	5101	5102
	01	Claims under no fault liability	தவறு ஏதுமில்லாதவிடத்து பொறுப்பின்பேரில் தொகை கோருதல்	5112	5113	5114	5115	5116	5117	5118	5119	5110	5111
	02	Other compensations	ஏனைய இழப்பீடுகள்	5121	5122	5123	5124	5125	5126	5127	5128	5129	5120
52		Gifts		5201	5202	5203	5204	5205	5206	5207	5208	5209	5200
53		Reserves		5309	5300	5301	5302	5303	5304	5305	5306	5307	5308
54		Expenses on conducted Tours	திட்டமிட்ட பயணங்கள் குறித்த செலவு	5407	5408	5409	5400	5401	5402	5403	5404	5405	5406
55		Fees to Staff Artists		5505	5506	5507	5508	5509	5500	5501	5502	5503	5504
56		Feeding and Cash Doles		5603	5604	5605	5606	5607	5608	5609	5600	5601	5602
57		Purchase of Food grains		5701	5702	5703	5704	5705	5706	5707	5708	5709	5700
58		Central State Transfer of Resources		5809	5800	5801	5802	5803	5804	5805	5806	5807	5808
59		Prizes and awards	பரிசுகளும், வெகுமதிகளும்	5907	5908	5909	5900	5901	5902	5903	5904	5905	5906
60		TA/DA to Non Official Members	அரசு சார்பற்ற உறுப்பினர்களுக்கு பயணப்படி நாட்படி	6004	6005	6006	6007	6008	6009	6000	6001	6002	6003

Sub-detailed Head				0000	0001	0002	0003	0004	0005	0006	0007	0008	0009
61		Refunds	நிலங்கள்	6102	6103	6104	6105	6106	6107	6108	6109	6100	6101
62		Notional Value of Gifts received		6200	6201	6202	6203	6204	6205	6206	6207	6208	6209
63		Customs Duty		6308	6309	6300	6301	6302	6303	6304	6305	6306	6307
64		Lands	நிலங்கள்	6406	6407	6408	6409	6400	6401	6402	6403	6404	6405
65		Buildings		6504	6505	6506	6507	6508	6509	6500	6501	6502	6503
66		Medicines		6602	6603	6604	6605	6606	6607	6608	6609	6600	6601
67		Feeding and Dietary charges		6700	6701	6702	6703	6704	6705	6706	6707	6708	6709
	01	Rice		6719	6710	6711	6712	6713	6714	6715	6716	6717	6718
	02	Dhall		6728	6729	6720	6721	6722	6723	6724	6725	6726	6727
	03	Oil		6737	6738	6739	6730	6731	6732	6733	6734	6735	6736
	04	Vegetables, Condments		6746	6747	6748	6749	6740	6741	6742	6743	6744	6745
	05	Eggs		6755	6756	6757	6758	6759	6750	6751	6752	6753	6754
	09	Others		6791	6792	6793	6794	6795	6796	6797	6798	6799	6700
68		Cost of Books/ Note Books / Slates Etc	புத்தங்கள்,நோட்டுப்புத்தகங்கள், சிலேட்டுகள் முதலியவற்றிற்காகும் செலவு	6808	6809	6800	6801	6802	6803	6804	6805	6806	6807
69		Procurement of Agrl Inputs	வேளாண்மை இடுபொருட்கள் வாங்குதல்	6906	6907	6908	6909	6900	6901	6902	6903	6904	6905

Sub-detailed Head				0000	0001	0002	0003	0004	0005	0006	0007	0008	0009
70		Unemployment Relief		7003	7004	7005	7006	7007	7008	7009	7000	7001	7002
71		Printing charges	அச்சிடும் செலவுகள்	7101	7102	7103	7104	7105	7106	7107	7108	7109	7100
72		Training	பயிற்சி	7209	7200	7201	7202	7203	7204	7205	7206	7207	7208
73		Transport charges	போக்குவரத்து செலவுகள்	7307	7308	7309	7300	7301	7302	7303	7304	7305	7306
74		Purchase and Up keep of Animals		7405	7406	7407	7408	7409	7400	7401	7402	7403	7404
75		Working Expenses		7503	7504	7505	7506	7507	7508	7509	7500	7501	7502
76		Computer and Accessories	கணினியும், துணைப்பாகங்களும்	7601	7602	7603	7604	7605	7606	7607	7608	7609	7600
	01	Purchase	வாங்குதல்	7610	7611	7612	7613	7614	7615	7616	7617	7618	7619
	02	Maintenance	பராமரிப்பு	7629	7620	7621	7622	7623	7624	7625	7626	7627	7628
	03	Staionery	எழுதுபொருட்கள்	7638	7639	7630	7631	7632	7633	7634	7635	7636	7637
77		Deduct - Recoveries	கழிக்கவும் - திருப்பி வசூலிப்பவை	7709	7700	7701	7702	7703	7704	7705	7706	7707	7708
	02	Recoveries of over payments / Remittance of Excess drawals	மிகையாக கொடுத்த தொகையை வசூலித்தல் மிகையாகப்பெற்ற தொகையைத் திரும்பச் செலுத்துதல்	7727	7728	7729	7720	7721	7722	7723	7724	7725	7726
	03	Other Recoveries	ஏனைய வசூல்கள்	7736	7737	7738	7739	7730	7731	7732	7733	7734	7735
78		Deduct Recoveries (Suspense)		7807	7808	7809	7800	7801	7802	7803	7804	7805	7806

Sub-detailed Head				0000	0001	0002	0003	0004	0005	0006	0007	0008	0009
79		Salaries Grants		7905	7906	7907	7908	7909	7900	7901	7902	7903	7904
	01	Pay	அடிப்படைச்சம்பள்ம்	7914	7915	7916	7917	7918	7919	7910	7911	7912	7913
	02	Medical Allowance	மருத்துவப்படி	7923	7924	7925	7926	7927	7928	7929	7920	7921	7922
	03	Medical charges	மருத்துவச்செலவுகள்	7932	7933	7934	7935	7936	7937	7938	7939	7930	7931
	04	Other Allowances	ஏனைய படிகள்	7941	7942	7943	7944	7945	7946	7947	7948	7949	7940
	05	Interim Relief	இடைக்கால நிவாரணம்	7950	7951	7952	7953	7954	7955	7956	7957	7958	7959
	06	HRA	வீட்டுவாடகைப்படி	7969	7960	7961	7962	7963	7964	7965	7966	7967	7968
	07	Travel concession	பயணச்சலுகை	7978	7979	7970	7971	7972	7973	7974	7975	7976	7977
	08	CCA	நகர ஈட்டுப்படி	7987	7988	7989	7980	7981	7982	7983	7984	7985	7986
	09	DA	அகவிலைப்படி	7996	7997	7998	7999	7990	7991	7992	7993	7994	7995
80		Lumpsum Provision		8002	8003	8004	8005	8006	8007	8008	8009	8000	8001
99		Miscellaneous	ஏனையவைகள்	9903	9904	9905	9906	9907	9908	9909	9900	9901	9902

Details of D.P. Codes (Dues - Agri)

Department Code No 05 02

	Sub-detailed Head		2401- 00 - 001-AB Dist.Staff	2401-00-103- AA SSF	2401-00-103- AC Pulses	2401-00-103- AD SPU	2401-00-103- AL Paddy	2401-00-103- AN Seeds	2401-00-108- AA Sugarcane	2401-01-109- AB Depot	2401-00-109- AF FTC	2401-00-109- AK T &V	2401-00-109- KD	2402 - 00-101 - AA STL	2402-00-101- AE MSTL	2402-00-101- AB SSLU
01		**Salaries** **சம்பளங்கள்**	0105	0101	0107	0105	0109	0105	0101	0107	0109	0109		0104	0008	0102
	01	Pay அடிப்படைச்சம்பளம்	0114	0110	0116	0114	0118	0114	0110	0116	0118	0118		0113	0106	0111
	02	Medical Allowance மருத்துவப்படி	0123	0129	0125	0123	0127	0123	0129	0125	0127	0127		0122	0115	0120
	03	Medical charges மருத்துவச்செலவுகள்	0132	0138	0134	0132	0136	0132	0138	0134	0136	0136		0131	0133	0139
	04	Other Allowances ஏனைய படிகள்	0141	0147	0143	0141	0145	0141	0147	0143	0145	0145		0410	0142	0148
	06	HRA வீட்டு வாடகைப்படி	0169	0165	0161	0169	0163	0169	0165	0161	0163	0163		0168	0160	0166
	07	Travel concession பயணச்சலுகை	0178	0174	0170	0178	0172	0178	0174	0170	0172	0172		0177	0179	0175
	08	CCA நகர ஈட்டுப்படி	0181	0183	0189	0187	0181	0187	0183	0189	0181	0181		0186	0188	0184
02		Wages ஊதியங்கள்		0209	0205	0203			0209	0205		0207		0202	0204	0200
03		Dearness Allowance அகவிலைப்படி	0301	0307	0303	0301	0305	0301	0307	0303	0305	0305		0300	0302	0308
	01	Dearness Allowance அகவிலைப்படி	0310	0316	0312	0310	0314	0310	0316	0312	0314	0314		0319	0311	0317
	03	Dearness Pay அகவிலை ஊதியம்	0338	0334	0330	0338	0332	0338	0334	0330	0332	0332		0337	0339	0335

		Sub-detailed Head	2401- 00 - 001-AB	2401-00-103- AA	2401-00-103- AC	2401-00-103- AD	2401-00-103- AL	2401-00-103- AN	2401-00-108- AA	2401-01-109- AB	2401-00-109- AF	2401-00-109- AK	2401-00-109- KD	2402 - 00-101 - AA	2402-00-101- AE	2402-00-101- AB
04		Travel Expenses பயணச்செலவுகள்	0409	0405	0401	0409	0403	0409	0405	0401	0403	0403		0408	0400	0406
	01	Tour Travelling Allowance சுற்றுப்பயணப்படிகள்	0418	0414	0410	0418	0412	0418	0414	0410	0412	0412		0417	0419	0415
	02	Transfer Travelling Allowance பணியிட மாற்றல் பயணப் படிகள்	0427	0423	0429	0427	0421	0427	0423	0429	0421	0421		0426	0428	0424
	03	Fixed Travelling Allowance நிலையான பயணப்படி		0432				0436		0438		0430			0437	
05		Office Expenses அலுவலகச்செலவுகள்	0507	0503	0509	0507	0501	0507	0503	0509	0501	0501	0505	0506	0528	0504
	01	Telephone charges தொலைபேசிக்கட்டணம்	0516			0516		0516		0518	0510	0510	0501	0515		
	02	Other Contingencies ஏனைய சில்லறைச் செலவுகள்	0525	0523	0527	0525	0529	0525	0521	0527	0529	0529		0524	0526	0522
	03	Electricity charges மின்கட்டணங்கள்	0534	0530	0536	0534	0538	0534	0530	0536	0538	0538		0533	0535	0531
	04	Service postage & Postal Expenditure அலுவலகப்பணி அஞ்சல் வில்லைகள் மற்றும் தபால்	0543	0549		0543		0543	0549	0545	0547	0547			0544	0540
	05	Furniture அறைகலன்											0550	0551		
06		Rent,Rates and Taxes வாடகை கட்டண வீதங்கள்,வரிகள்	0605	0601		0605	0609	0605	0601	0607	0609	0609		0604	0606	0602
	01	Rent வாடகை	0614	0610		0614	0618	0614	0610	0616	0618	0618		0613	0615	0611
	02	Property Tax சொத்துவரி	0623	0629		0623	0627	0623	0629	0625	0627	0627		0622	0624	0620
	03	Water charges தண்ணீர் கட்டணங்கள்		0638			0636	0632	0638	0634	0636	0636		0631		0639
	04	Lease for Land நிலக்குத்தகை		0647												

		Sub-detailed Head	2401- 00 - 001-AB	2401-00- 103- AA	2401-00- 103- AC	2401-00- 103- AD	2401-00- 103- AL	2401-00- 103- AN	2401-00- 108- AA	2401-01- 109- AB	2401-00- 109- AF	2401-00- 109- AK	2401-00- 109- KD	2402 - 00- 101 - AA	2402-00- 101- AE	2402-00- 101- AB
07		Publications வெளியீடுகள்									0707	0707		0702		
08		Advertistment and Publicity விளம்பரமும் பிரச்சாரமும்						0801		0803	0805	0805	0809	0800	0802	0808
	01	Advertisement charges விளம்பரக்கட்டணங்கள்						0810		0812	0814	0814	0818	0819	0811	0817
	02	Exhibition பொருட்காட்சி								0821	0823	0823				
10		Contribution பங்குத்தொகைகள்													1007	
	02	Insurance premium காப்புறுதிக்கட்டணம்													1025	
17		Minor Works சிறு பணிகள்								1704		1706				
19		Machinery and Equipments இயந்திரமும் சாதனமும்	1908	1904	1900	1908		1908	1904	1900	1902	1902		1907	1909	1905
	01	Purchase வாங்குதல்	1917	1913	1919	1917		1917	1913		1911	1911		1916	1918	1914
	02	Renewal & Replacement புதுப்பித்தலும் மாற்றியமைத்தலும்						1926								
	03	Maintenance பராமரிப்பு		1931	1937	1935			1931	1937	1939	1939		1934	1936	1932
21		Motor Vehicles மோட்டார்வண்டிகள்	2103	2109	2105	2103		2103			2107	2107			2104	2100
	02	Maintenance of Functional Vehicles இயங்கும் ஊர்திகளின் பராமரிப்பு	2121	2127	2123	2121		2121			2125	2125			2122	2128
24		Materials and Supplies பொருள்களும் வழங்கலும்		2403	2409	2407			2403	2402	2401		2405	2406	2408	2404

		Sub-detailed Head	2401- 00 - 001-AB	2401-00-103- AA	2401-00-103- AC	2401-00-103- AD	2401-00-103- AL	2401-00-103- AN	2401-00-108- AA	2401-01-109- AB	2401-00-109- AF	2401-00-109- AK	2401-00-109- KD	2402 - 00-101 - AA	2402-00-101- AE	2402-00-101- AB
33		Payments for Professional and Special Services தொழில்முறை,சிறப்புப்பணி களுக்குத் தொகை கொடுத்தல்	3308	3304	3300	3308		3308	3304	3300	3302	3302		3307	3309	3305
	01	Pleader fees அரசு வழக்கு நடத்துநர்கள் கட்டணங்கள்	3317	3313	3319	3317		3317	3313	3319	3311	3311		3316		3314
	02	Remuneration ஊதியம்						3326		3328	3320	3320				
	03	Contract payment ஒப்பந்த ஊதியம்	3344	3340		3344		3344	3340	3346	3348	3348		3343	3345	3341
34		Other charges ஏனைய செலவுகள்													3407	
	01	Other items ஏனைய இனங்கள்													3416	
42		Service or Comitment charges பணி அல்லது பொறுப்பேற்ற செலவுகள்		4205	4201	4209			4205							
45		Pertoleum, Oil and Lubricant பெட்ரோலியம்,எண்ணெ மற்றும் மசகெண்ணெ	4503	4509	4505	4503	4507	4503	4509		4507	4507		4502	4504	4500
46		Clothing, Tentage and Stores உடைகள், கூடாரச்செலவுகள், பண்டகசாலைப்பொருள்கள்	4601	4607			4605	4601	4607	4603	4605	4605		4600	4602	4608
47		Stores and Equipments பண்டகசாலைப் பொருள்களும் , சாதனங்களும்	4709			4709		4709		4701	4703	4703		4708	4700	4706
49		Festival Advances பண்டிகை முன்பணங்கள்	4905	4901	4907	4905	4909	4905	4901	4907	4909	4909		4904	4906	4902
	01	Festival Advances - Debit பண்டிகை முன்பணங்கள் -பற்று	4914	4910	4916	4914	4918	4914	4910	4916	4918	4918		4913	4915	4911
	02	Festival Advances - credit பண்டிகை முன்பணங்கள் -வரவு	4923	4929	4925	4923	4927	4923	4929	4926	4927	4927		4922	4924	4920

		Sub-detailed Head	2401- 00 - 001-AB	2401-00-103- AA	2401-00-103- AC	2401-00-103- AD	2401-00-103- AL	2401-00-103- AN	2401-00-108- AA	2401-01-109- AB	2401-00-109- AF	2401-00-109- AK	2401-00-109- KD	2402 - 00-101 - AA	2402-00-101- AE	2402-00-101- AB
59		Prizes and awards பரிசுகளும், வெகுமதிகளும்	5904	5900	5906	5904		5904	5900	5906	5908	5908		5903	5905	5901
69		Procurement of Agrl Inputs வேளாண்மை இடுபொருள்கள் வாங்குதல்		6909	6905				6909			6907		6902	6904	
72		Training பயிற்சி									7200	7200		7205	7207	
73		Transport charges போக்குவரத்துச் செலவுகள்		7300	7306	7304		7304	7300	7306	7308	7308			7305	
76		Computer and Accessories கணினியும் துணைப் பாகங்களும்						7608			7602	7602	7606	7607		
	01	Purchase வாங்குதல்											7615			
	02	Maintenance பராமரிப்பு						7626			7620	7620		7625		
	03	Staionery பராமரிப்பு														
77		Deduct - Recoveries கழிக்கவும்- திருப்பி வசூலிப்பவை		7702	7708			7706		7708	7700	7700		7705	7707	7703
	02	Recoveries திருப்பி வசூலிப்பவை									7728	7728		7723	7725	7721
	03	Other Recoveries ஏனைய வசூல்கள்		7739	7735			7733		7735	7737	7737			7734	

D.P.Code (Deductions)						SA No
Ded.Code	Subject	Sub - Disp	Deduction code (Credit code)	Due code	Pay Fund codes (Debit code)	
01	F.B.F	FBF	0235 -60- 800- AH- 0005		2235 -60 -200 -AY -1008	26 C
C2	CPS	CPS	8342 - 00 - 120 - BZ - 0006			
02	S.P.F. 1984	SPF	8031 -00 -102 -AB -010 H	02	8031 -00 -102 -AB -0009	27 C
A7	Int on SPF 1984		8031 -00 -102 -AC -000 D	03	8031 - 00- 102- AC -0007	27 C
	SPF - Govt.Contribution		8031 -00 -102 -AD -000 F		8031 - 00- 102- AD -0005	27 C
C5	S.P.F.2000		8031 - 00 - 102 - BL - 000C	81	8031- 00- 102- BL- 0008	27 C
C 7	Int. on SPF 2000		8031 - 00 - 102 - BM - 000E	82	8031-00-102- BM - 0006	27 C
03	FBF on HBA	HBF	0235 - 60 - 800 - AN -0007			26 C
04	GPF	GPF	8009- 01 - 101 - AA - O10C	01	8009 - 01 - 101 -AA - 0108	27 C
06	PLI	PLI	8658 - 00 - 107 - AC - 010C	04	8658 - 00 - 107 - AC - 0108	27 E
07	IT	IT	8658 - 00 - 112 -AA - 000H			27 E
E8	IT cess	ITCE	8658 - 00 -112 - AA- 030D			
10	HBA Other Staffs	OST	7610 - 00 - 201 - AB - 020E	05	7610- 00- 201 - AB - 0206	27 A
11	Two wheeler Advance	TWA	7610 - 00 - 202 - AA - 030G		7610 - 00 - 202 - AA - 0000	27 A
12	Other Conveyance Advance	OCA	7610 - 00 - 203 -AA - 000C			27 A
13	Handloom Advance	HLA	7610 - 00 - 800 - AB - 410G	09	7610 - 00 - 800 - AB- 4104	27 A
14	Khadi Advance	KA	7610 - 00 - 800 - AB - 400E	10	7610 - 00 - 800 - AB - 4006	27 A
15	Marriage advance	MA	7610 - 00 - 800 - AB - 120F	11	7610 - 00 - 800 - AB - 1205	27 A
16	TANSI Advance	TAN	7610 - 00 - 800 - AB - 380 J	12	7610 - 00 - 800 -'AB- 3801	27 A
	Int on Tansi		0049 - 04 - 800 - AT - 1200			9
17	Warm cloth advance	WCA	7610 - 00 - 800 - AB - 020 E	13	7610 - 00 - 800 - AB - 0206	27 A
19	Hi.Education advance	EDN	7610 - 00 - 800 - AB - 220G	15	7610 - 00 - 800 - AB - 2204	27 A
20	Int.on H.B.A.	HBI	0049 - 04 - 800 - AT - 0107			9
21	Int. on MCA	MCI	0049 - 04 - 800 - AT - 0209			9
22	Int. on Marriage advance	MAI	0049 - 04 - 800 - AT - 0607			9
23	Int on OCA	OCI	0049 - 04 - 800 - AT - 0301			9
26	HDFC		8658 - 00 - 102 - AM - 010C	16	8658 - 00 - 102 - AM - 0108	27 D
30	TNE Health Fund	GHF	8443 - 00 - 800 - AH - 000B	17	8443 - 00 - 800 - AH - 0009	27C

D.P.Code (Deductions)

Ded.Code	Subject	Sub - Disp	Deduction code (Credit code)	Due code	Pay Fund codes (Debit code)	SA No
E 3	NHIS		0075 - 80 - 800 - BM - 0000			
36	Motor Car Advance to Non IAS officers	MCA	7610 - 00 - 202 - AA - 020E	08	7610 - 00 - 203 - AA - 0008	CAR
38	TNHB Rent	TNH	0216 - 01 - 106 - AD - 0001			21
08	PWD - Rent	PWD	0216 - 01 - 106 - AB - 0007			21
39	Int.on Warm cloth ad	IWC	0049 -04- 800 -AT - 0403			9
54	Loan for Hearing Aid	HER	7610 - 00 -800 - AB - 110D	28	7610 - 00 -800 - AB - 1107	27 A
55	Loan for Calculator	CAL	7610 - 00 - 800 - AB - 230 I	29	7610- 00 -800 -AB - 2302	27 A
56	Loan for Solar	SOL	7610 - 00- 800- AB- 350D	30	7610 - 00- 800- AB- 3507	27 A
57	Loan for computer	COM	7610 - 00 - 204 - AA - 020 I	31	7610 - 00 - 204 - AA - 0202	27 A
92	Int on Computer advance	PCI	0049 - 04 - 800 -AT - 0903			9
58	Loan for Kumbakonam Metal	KUM	7610 - 00 - 800 - AB - 430A	70	7610 - 00 - 800 - AB - 4300	27 A
88	Ind Bank Housing Loan		8658 -00 - 102 - AP - 010G	72	8658 -00 - 102 - AP - 0102	18B
61	Conveyance advance in lieu of Govt.Vehicles	CAG	7610 - 00 - 202 - AB - 010E	44		27 D
62	Can Finance HBA	CAN	8658 - 00- 102 - AO - 010G	69	8658 - 00- 102 - AO - 0104	27 D
	Permanent Advance			41	8672 -00- 101 -AA- 0008	18B
	DCRG				2071- 01 - 104 - AB - 2800	23
	Interest on DCRG				2071- 01 - 104 - AE - 2500	23
	Terminal Leave Salary					
	Pay				2071 - 01 - 115 -AA -0114	23
	DA				2071 - 01 - 115 -AA -0310	23
	DP				2071 - 01 - 115 -AA -0330	23
	HRA				2071 - 01 - 115 -AA -0169	23
	CCA				2071 - 01 - 115 -AA -0187	23
	Provisional Pension					
	Pension		2071 - 01 - 101 - AA - 2719	69	P S F - Rs.70 Rs.80	
	MA		2071 - 01 - 101 - AA - 2795	65	PHF- Rs.50(w.e.f. 01.04.2008) -Rs.100 (w.e.f. 01.09.2009) -Rs.150 (w.e.f. 01.01.2012)	
	DA		2071 - 01 - 101 - AA - 0315			
	DP		2071 - 01 - 101 - AA - 2773			

D.P.Code (Pensionery benefits)					SA No
Ded.Code	Sub detailed Head			Pay Fund codes (Debit code)	
Terminal Leave Salary					
	Pay			2071 - 01 - 115 -AA -0114	23
	DA			2071 - 01 - 115 -AA -0310	23
	DP			2071 - 01 - 115 -AA -0330	23
	HRA			2071 - 01 - 115 -AA -0169	23
	CCA			2071 - 01 - 115 -AA -0187	23
Pension and Provisional Pension					
	Pension			2071 - 01 - 101 - AA - 2719	23
	MA			2071 - 01 - 101 - AA - 2795	23
	DA			2071 - 01 - 101 - AA - 0315	23
	DP			2071 - 01 - 101 - AA - 2773	23
DCRG					
	DCRG			2071- 01 - 104 - AB - 2800	23
	Interest on DCRG			2071- 01 - 104 - AE - 2500	23
Deductions					
69	Pensioers SF	8342 - 00 - 120 - BI - 010C		Pensioners Family security Fund	27 C
65	PEN HF	8443 - 00 - 800 - AJ - 000 F		Pensioners Health Fund	27 C

D.P.Code (Loans and Advances)

Loans and advances - Head of account F- LOANS AND ADVANCES (iii) Loans for Economic Services				Debit	Credit
7610 - 00 - Loans to Govt servant s etc	**202** - Advances for Purchases of Motor Conveyances - I Non-Plan - AA Loans to Govt. servants for purchase of Motor conveyances	01	Motor car advance	7610 - 00 - 202 - AA - 0108	7611 - 00 - 202 - AA - 010 C
		03	Advances for purchase of Two wheelers	7610 - 00 - 202 - AA - 0304	7610 - 00 - 202 - AA - 030 G
	203 - Advances for Purchases of Other Conveyances - I Non-Plan - AA Loans to Govt. servants for purchase of Other conveyances	01	Loans to purchase of Other conveyances	7610 - 00 - 203 - AA - 0106	7610 - 00 - 203 - AA - 010 C
	204 - Advances for Purchases of computer - I Non-Plan - AA Loans to Govt. servants for purchase of computer	02	Advance to Other Govt. Servants	7610 - 00 - 204 - AA - 0202	7610 - 00 - 204 - AA - 020 I
	201 - House Building Advances - II State Plan - JA Loans to Government servants for construction of Houses	02	Advances to Other Govt. Servants	7610 - 00 - 201 - JA - 0002	7610 - 00 - 201 - JA - 02 0B
	800 - Other Loans - I Non-Plan - AB Other advances controlled by the Commissioner of Treasuries and Accounts	02	Advances for the purchase of Warm clothing	7610 - 00 - 800 - AB - 0206	7610 - 00 - 800 - AB - 020 E
		10	Advances for the purchase of Hearing aids to Gaz. Officers	7610 - 00 - 800 - AB - 1009	7611 - 00 - 800 - AB - 100 B
		11	Advances for the purchase of Hearing aids to Non Gaz. Officers	7610 - 00 - 800 - AB - 1107	7611 - 00 - 800 - AB - 110 D
		12	Loans for Marriages	7610 - 00 - 800 - AB - 1205	7611 - 00 - 800 - AB - 120 F
		22	Loans for Higher Edn in Colleages & Polytechnics	7610 - 00 - 800 - AB - 2204	7611 - 00 - 800 - AB - 220 G
		23	Loans to Govt. Servants for purchase of Calculator	7610 - 00 - 800 - AB - 2302	7610 - 00 - 800 - AB - 230 I
		38	Loans to Govt. Servants for purchase of Tansi items on credit basis	7610 - 00 - 800 - AB - 3801	7611 - 00 - 800 - AB - 380 J
		40	Advances for purchase of Khadi	7610 - 00 - 800 - AB - 4006	7611 - 00 - 800 - AB - 400 E
		41	Advances for purchase of Handloom	7610 - 00 - 800 - AB - 4104	7611 - 00 - 800 - AB - 410 G

Details of Head of Account

Items	Recovery Head of Account	Debit Head of Head account
Terminal Leave Salary		2071 Pension and other benefits -01 Civil - 115 Leave encashment benefits - AA - Encashment of leave salary of Government servants at the time of retirement/ death or termination of service -**SA 23** 2071-00 - 115 - AA - 0007 ***1 Pay 2071 - 01 - 115 -AA - 0114*** ***2.DA. 2071 - 01 - 115 -AA - 0310*** ***3.DP 2071 - 01 - 115 - AA- 0330*** ***3.HRA 2071 - 01 - 115 -AA - 0169*** ***4.CCA 2071 - 01 - 115 -AA -0187***
DCRG		2071 Pension and other benefits -01 Civil 104 Gratuties- AB DCRG/SG to Tamil Nadu Government Pensioners - State Voted 2071 - 01 - 104 - AB - 2800
HDFC	**L - Suspense & Miscelleanous** **(b) Suspense** 8658 - 00 - Suspense Accounts - 102 Suspense Accounts (Civil) AM .Tamil Nadu Government Employees House Building Advance Scheme Financed by HDFC Ltd 01 Receipts/Repayments of Housing Loan from HDFC Ltd 8658 - 00 - 102 - AM - 010C	
FBF on HBA	0235 - 00 - Special Security and welfare - 800 other receipts -AN 1% recovery under Tamil Nadu Government servants House Building Advance Spl Benefit Scheme 0235 - 00 - 800 - AN - 0007 (G.O.Ms No.1746 Housing & Dev. Dt.18.11.1987) **(SA 26C)**	
G.P.F		**I - Small savings, Provident Fund etc** **(b) State Provident Funds** 8009 - State Provident Funds 01 Civil - 101 General Provident Fund -SA 18 B 8009 - 01 - 101 - AA -0108

Items	Recovery Head of Account	Debit Head of Head account
Computer Advance		7610 - Loans to Government Servants - 204 Advances for the purchase of Computers -I Non-plan - AA Loans to Government servants for the purchase of Computers 7610 -00 - 204 - AA - 0202
Handloom advance	***(Cheque drawn in favour of : Tamil Nadu Handloom weavers Co-operative Society Limited)***	7610 - 00 - Loans to Government servants 800 other loans-I Non-plan-AB- other advances - 40 Advance for purchase of Handloom 7610 - 00 - 800 - AB - 4104
Khadi Advance		7610 - 00 - Loans to Government servants 800 other loans-I Non-plan-AB- other advances - 40 Advance for purchase of Khadi cloths 7610 - 00 - 800 - AB - 4006
Education advance		7610 - 00 - Loans to Government servants 800 other loans-I Non-plan-AB- other advances - 22 Loans for Higher Education in Colleages and Polytechnics 7610 - 00 - 800 - AB - 2204
Motor Car Advance		7610 - Loans to Government Servants - 202 Advances for the purcahse of Motor Converyance -I Non-plan - AA Loans to Government servants for the purchase of Motor Conveyances - Advance to Officers other than All India Officers- 01 Motor Car advace 7610 -00 - 202 - AA - 0108
Other Conveyance Advance	0049 - Interest receipts - 04 Interest receipts of state/union territory Governments -800 other receipts - AT loans to Government servants -03 Advance for the purchase of conveyances other than Motor cars 0049 - 04 -800 -AT - 0301	7610 - Loans to Government Servants - 202 Advances for the purcahse of Motor Converyance -I Non-plan - AA Loans to Government servants for the purchase of Motor Conveyances - 03 Advance for the Purchase of Two wheelers. 7610 -00 - 202 - AA - 0301

Items	Recovery Head of Account	Debit Head of Head account
Tansi -Principal	7610 - 00 - Loans to Government servants 800 other loans- I Non-plan-AB- other advances controlled by the CTA - 38 Loans to Government servants for the purchase of TANSI items on credit basis 7610 - 00 - 800 - AB - 380J	7610 - 00 - Loans to Government servants 800 other loans- I Non-plan-AB- other advances controlled by the CTA - 38 Loans to Government servants for the purchase of TANSI items on credit basis (Outgo) 7610 - 00 - 800 - AB - 3801
Tansi - Interest	0049 - Interest receipts - 04 Interest receipts of state/union territory Governments -800 other receipts - AT loans to Government servants -12 Advance for the purchase of TANSI item on credit basis 0049 - 04 -800 -AT -1200	
TNSPF 1984 (Subscription)	Govt.Lr.No.38199/ Fin (BG)/2005-2 Dt.1.10.2005	8031-00- Other savings Deposits - 102 –State savings Bank Deposits AB-TamilnaduGovernment Employees' Special Provident Fund- cum-Gratuity Scheme- 01.Subscription" (D.P.Code No.8031-00-102-AB- 0009) Receipts : 8031-00-102 - AB - 000B
TNSPF 1984 (Interest)		8031-00- Other savings Deposits - 102 –State savings Bank Deposits AC-TamilnaduGovernment Employees' Special Provident Fund- cum-Gratuity Scheme- 02 Interest" (D.P.Code No.8031-00-102-AC- 0007) Receipts : 8031-00-102 - AC - 000D
TNSPF 1984 (Govt.Contrn)		8031-00- Other savings Deposits - 102 –State savings Bank Deposits AD-TamilnaduGovernment Employees' Special Provident Fund- cum-Gratuity Scheme- 02 Govt.Contribution (D.P.Code No.8031-00-102-AD- 0005) Receipts : 8031-00-102 - AD - 000F
TNSPF 2000 (Subscription)	Govt.Lr.No.38199/ Fin (BG)/2005-2 Dt.1.10.05	8031-00- Other savings Deposits - 102 –State savings Bank Deposits BL-TamilnaduGovernment Employees' Special Provident Fund- cum-Gratuity Scheme 2000 - Employees Subscription" (D.P.Code No.8031-00-102-BL- 0008) Receipts : 8031-00-102 - BL - 000C

Items	Recovery Head of Account	Debit Head of Head account
TNSPF 2000 (Interest)	Govt.Lr.No.38199/ Fin (BG)/2005-2 Dt.1.10.05	8031-00- Other savings Deposits - 102 –State savings Bank Deposits BM-TamilnaduGovernment Employees' Special Provident Fund- cum-Gratuity Scheme 2000 - Interest (D.P.Code No.8031-00-102-BM- 0006) Receipts : 8031-00-102 - BL - 000E
TNSPF 2000 (Govt.Contrn)		8031-00- Other savings Deposits - 102 –State savings Bank Deposits BN-TamilnaduGovernment Employees' Special Provident Fund- cum-Gratuity Scheme 2000 - Government Contribution (D.P.Code No.8031-00-102-BN- 0004) Receipts : 8031-00-102 - BN - 000G
T.N.F.Sec.Fund		2235 Social Security and Welfare 60 Other Social Security and Welfare programme 200-other schemes – I Non Plan – AY.Tamilnadu Government Servants Family Security Fund Scheme -Exgratia payment to the family of the deceased Government servants - 00 Grant
Sale of waste paper	0058 Stationery and printing - 101- Stationery - Renenue AC- Miscellenous Receipts 0058 - 00 - 101 - AC -0006	
Sales Tax	0040 - Sales Tax - 102 State Sales Tax AA Tax collection 0040 - 00 - 102 - AA - 0004	
CPS		8011 - 00 - Insurance and Pension Funds - 106 Other Insurance and epnsion Funds - AA Contributory pension scheme to the Tamil Nadu State Government Employee Individual Contribution (D.P.Code No. 8011 - 00 - 106 - AA - 010F) (G.O.Ms.No.430 Finance (P) Dt.06.08.2004)
Bank SB account - Interest to be credited	0049 - Interest receipts - 04 Interest receipts of state/union territory Governments -110 Interest realised on Cash Balances 0049 - 04 -110 -AA -0004	

D.P. Codes (Revenue Receipts)		
Sl.No	**D.P.Code**	**Description of Head**
	0401 - 00 : Crop Husbandry	103 Seeds 105 Sale of Manures and Fertilizers 107 Receipts from the PP services 108 Receipts from commercial crops 800 other receipts
1	0401 - 00 - 103 - AA - 0003	High Yielding Cumbu seeds
2	0401 - 00 - 103 - AB - 0005	Receipts from the SSFs
3	0401 - 00 - 103 - AC - 0007	Distribution of Improved seeds of Paddy and Millets
4	0401 - 00 - 103 - AD - 0009	Pulses seed Multiplication scheme
5	0401 - 00 - 103 - AE - 0001	Receipts from the SPU
6	0401 - 00 - 103 - AH - 0007	Receipts from Oil seeds Foundation seeds Farm
7	0401 - 00 - 103 - AI - 0009	Receipts from Breeder seed Farm under oilseeds Development scheme
8	0401 - 00 - 105 - AA - 0007	Sale of Chemical Manures
9	0401 - 00 - 105 - AB - 0009	Sale proceeds of Gypsum and Lime at subsidised Rates
10	0401 - 00 - 105 - AC	Sale of Green Manures
11	0401 - 00 - 105 - AD - 0003	Receipts from Sale of Micro Nutrient Mixture for Gnut
12	0401 - 00 - 105 - AF - 0007	Bacterial Culture Packets
13	0401 - 00 - 105 - AG - 0009	Nominal cost collection on Distribution of Zinc Sulphate
14	0401 - 00 - 107 - AA - 0001	Plant Protection Services
15	0401 - 00 - 108 - AA - 0003	Sale of Lint and Seeds - Director of Agriculture
16	0401 - 00 - 108 - AG - 0005	Cotton Development

Sl.No	D.P.Code	Description of Head
17	0401 - 00 - 108 - AH - 0007	Oilseeds Development
18	0401 - 00 - 108 - AI - 0009	Integrated Coconut Development
19	0401 - 00 - 108 - AL - 0005	Sugarcane Development
20	0401 - 00 - 108 - AS - 0009	Sale of Tall and Dwarf Hybrid coconut seedlings
21	0401 - 00 - 108 - AZ - 0003	Coconut seedlings
22	0401 - 00 - 108 - BC - 0008	Sale proceeds from Extension wing of TANCOF
23	0401 - 00 - 108 - BD - 0000	Farmers contribution under Eryphite mite control scheme
24	0401 - 00 - 800 - AA - 0001	Recoveries of overpayments of Oilseeds Development
25	0401 - 00 - 800 - AJ - 0009	Crop Yiled Competition
26	0401 - 00 - 800 - AK - 0001	Miscellaneous
27	0401 - 00 - 800 - AN - 0007	Recoveries of Overpayments
28	0401 - 00 - 800 - AO - 0009	Contribution towards Leave Salary of Offices lent on foreign Service
29	0401 - 00 - 800 - AS - 0007	Miscellaneous Schemes
30	0401 - 00 - 800 - AT - 0009	Receipts from STL
31	0401 - 00 - 800 - AU - 0001	Miscellaneous receipts from Oilseeds Development
32	0415 - 00 - 800 - AA - 0007	Other receipts
33	0435 - 00 - 102 - AE - 0009	FCO
34	0049 - 00 - 800 - AG - 0009	Interest receipts - Other receipts Loan under control of DA
35	1601 - 04 - 126 - AB - 0001	Integrated Scheme of Oilseeds, Pulses, Oilpalm and Maize (ISOPOM)
36	1601 - 04 - 127 - AA - 0001	Intensive Cotton Development - General Areas

Rate of Interest for SPF for various periods

Sl.No	Details	Rate of Interest	Authority
1	From 01.04.1984	As indicated in Annexure	G.O.Ms.No.136 Fin Dt.29.02.1984
2	From 01.08.1996	12%	G.O.Ms.No.62 Fin Dt.15.02.1992
3	From 01.08.2000	11%	G.O.Ms.No.473 Fin Dt.17.10.2000
4	From 01.08.2001	9.50%	
5	From 01.08.2002	9%	G.O.Ms.No.268 Fin Dt.31.07.2002
6	From 01.08.2003	8%	G.O.Ms.No.280 Fin Dt.22.08.2003
7	From 01.12.2011	8.60%	G.O.Ms.No.106 Fin Dt.30.03.2011
8	From 01.04.2012	8.80%	G.O.Ms.No.127 Fin Dt.19.04.2013
7	From 01.04.2013	8.70%	G.O.Ms.No.127 Fin Dt.19.04.2013
8	From 01.04.2014	8.70%	G.O.Ms.No.106Fin Dt.28.04.2014
9	From 01.04.2015	8.70%	G.O.Ms.No.129Fin Dt.27.04.2015
10	From 01.04.2016 to 30.06.2016	8.10%	G.O.Ms.No.209 Fin Dt. 15.07.2016
11	From 01.07.2016 to 30.09.2016	8.10%	G.O.Ms.No.231 Fin Dt. 09.08.2016
12	From 01.10.2016 to 31.12.2016	8.00%	G.O.Ms.No.276 Fin Dt. 24.10.2016
13	From 01.01.2017 to 31.03.2017	8.00%	G.O.Ms.No.35 Fin Dt. 15.02.2017
14	From 01.04.2017 to 30.06.2017	7.90%	G.O.Ms.No.102 Fin Dt. 25.04.2017
15	From 01.07.2017 to 30.09.2017	7.80%	G.O.Ms.No.227 Fin Dt. 28.07.2017
16	From 01.10.2017 to 31.12.2017	7.80%	G.O.Ms.No.320 Fin Dt. 27.10.2017
17	From 01.01.2018 to 31.03.2018	7.60%	G.O.Ms.No.11 Fin Dt. 10.01.2018

18	From 01.04.2018 to 30.06.2018	7.60%	G.O.Ms.No.135 Fin Dt. 23.04.2018
19	From 01.07.2018 to 30.09.2018	7.60%	G.O.Ms.No.252 Fin Dt. 26.07.2018
ஓய்வு பெறும் பணியாளர்களுக்கு தமிழ்நாடு அரசுப் பணியாளர் சிறப்பு சேமநலநிதி மற்றும் பணிக்கொடைத்திட்டம் 1984 இன் கீழ் வழங்கப்ப்டும் வட்டித் தொகையினை அவ்வவ்போது பொது வருங்கால வைப்பு நிதிக்கு அரசால் வழங்கப்படும் வட்டி விகிததின் அடிப்படையில் கணக்கிடடு வழங்கிட வேண்டும்.(***அரசாணை எண்.61 நிதித்துறை நாள்.28.02.2003)***			
தமிழ்நாடு அரசுப் பணியாளர் சிறப்பு சேமநலநிதி மற்றும் பணிக்கொடைத்திட்டம் 2000 இன் கீழ் வழங்கப்ப்டும் வட்டித் தொகையினை 31.03.2013 வரையிலான காலத்திற்கு அட்டவணைப்படி கணக்கிட்டும் மற்றும் 01.04.2013க்கு பிறகு அவ்வவ்போது பொது வருங்கால வைப்பு நிதிக்கு அரசால் வழங்கப்படும் வட்டி விகிததின் அடிப்படையில் கணக்கிடடு வழங்கிட வேண்டும்.***(அரசாணை எண்.62 நிதித்துறை நாள்.28.02.2003)***			

SPF 1984 Interest Calculation sheet in respect of Thiru. Xxxxxxxx

Date of birth : 12.07.1956	Date of regularisation : 25.06.1984
Date of Retirement : 31.7.2014	Month of Ist instalment commenced: April 1984

S.No	Period	Rate of Int	Interest calculation							Int. Amt (Rs.)	Prog-ressive Total
1	As on 31.07.1996Sub + Interest									2061	5021
2	From 01.08.1996 to 31.07.1997	12%	5021	x	12/100				602.52 or 603	603	5624
3	From 01.08.1997 to 31.07.1998	12%	5624	x	12/100				674.88 or 675	675	6299
4	From 1.8.1998 to 31.7.1999	12%	6299	x	12/100			=	755.88 or 756	756	7055
5	From 1.8.1999 to 31.7.2000	12%	7055	x	12/100			=	846.60 or 847	847	7902
6	From 1.8.2000 to 31.7.2001	11%	7902	x	11/100			=	869.22 or 869	869	8771
7	From 1.8.2001 to 31.7.2002	9.5%	8771	x	9.5/100			=	833.24 or 833	833	9604
8	From 1.8.2002 to 31.7.2003	9%	9604	x	9/100			=	864.36 or 864	864	10468
9	From 1.8.2003 to 31.7.2004	8%	10468	x	8/100			=	837.44 or 857	837	11305
10	From 1.8.2004 to 31.7.2005	8%	11305	x	8/100			=	904.4 or 904	904	12209
11	From 1.8.2005 to 31.7.2006	8%	12209	x	8/100			=	976.72 or 977	977	13186
12	From 1.8.2006 to 31.7.2007	8%	13186	x	8/100			=	1054.88 or 1055	1055	14241
13	From 1.8.2007 to 31.7.2008	8%	14241	x	8/100			=	1139.28 or 1139	1139	15380
14	From 1.8.2008 to 31.7.2009	8%	15380	x	8/100			=	1230.4 or 1230	1230	16610
15	From 1.8.2009 to 31.7.2010	8%	16610	x	8/100			=	1328.8 or 1329	1329	17939
16	From 1.8.2010 to 31.7.2011	8%	17939	x	8/100			=	1435.12 or 1435	1435	19374
17	From 1.8.2011 to 30.11.2011	8%	19374	x	8/100	x	4/12	=	516.64 or 517	0	0
18	From 1.12.2011 to 31.3.2012	8.6%	19374	x	8.6/100	x	4/12	=	555.38 or 555	0	0
19	From 1.4.2012 to 31.7.2012	8.8%	19374	x	8.8/100	x	4/12	=	568.34 or 568	0	0
20	Total (17 + 18 + 19) (P+I)							=	517+555+568	1640	21014
21	From 1.8.2012 to 31.3.2013	8.8%	21014	x	8.8/100	x	8/12	=	1232.82 or 1233	0	0
22	From 1.4.2013 to 31.07.2013	8.7%	21014	x	8.7 /100	x	4/12	=	609.40 or 609	0	0
23	Total (21 + 22) (P+I)							=	1233+609	1842	22856
24	From 1.8.2013 to 31.7.2014	8.7%	22856	x	8.7/100			=	1988.47 or 1988	1988	24844
									Total	**21884**	

ABSTRACT

1	Subscription	Rs.	2960
2	Interest	Rs.	21884
3	Govt. contribution	Rs.	10000
	Total	Rs.	**34844**

(RupeesThirty Four Thousand Eight Hundred and Forty Four only)

TNSPF 2000 Interest Calculation Sheet						
Name : Thiru x xx xx xxj						
Designation: x x x x x x						
Date of birth : 12.07.1956			Date of regularisation : 25.06.1984			
Date of Retirement : 31.07.2014			Month of Ist instalment commenced : October 2000			
As per G.O.Ms. No.504 Finance Department dated: 02.11.2000 Interest has been calculated as per the interest Calculation table (Prescribed for this scheme) and Government Lr. No. 75910 dated: 02.11.2000 of 11% upto 31.03.2013						
Sl. No.	**Period**		**Subscription**	**Total**	**Rate of Interest**	**Interest**
1	Upto 31/03/2013 (150 inst. x Rs.50) (As per Table)		7500			7935
2	Apr-13	15435	50	15485	8.70%	112
3	May-13	15485	50	15535	8.70%	113
4	Jun-13	15535	50	15585	8.70%	113
	Jul-13	15585	50	15635	8.70%	113
5	Aug-13	15635	50	15685	8.70%	114
6	Sep-13	15685	50	15735	8.70%	114
7	Oct-13	15735	50	15785	8.70%	114
8	Nov-13	15785	50	15835	8.70%	115
9	Dec-13	15835	50	15885	8.70%	115
10	Jan-14	15885	50	15935	8.70%	116
11	Feb.14 to Jul.14	15935 x 6/12 x 8.70/100			8.70%	693
	TOTAL		**8000**			**9767**

ABSTRACT

Subscription	8000
Interest	9767
Govt. Contribution	0
Total	**17767**

(Rupees Seventeen Thousand Seven Hundred and Sixty Seven only)

TN GESPF cum Gratuity Scheme 2000 (Rs.50)

calculation of future value of Subscription made at Rs.50 P.M.
Monthly rate : Rs.50
Rate of Interest : 11%
Interest calculation :For subscription - On monthly basis and for opening balance in beginning of a year on Annual Basis
Deduction and credit : At the end of Every Month of subscription
The figures are rounded to the nearest Rupee (mid point 50)

TN GESPF cum Gratuity Scheme 2000 (Rs.50)

No. of Instt	Total Amount	Sub	Interest	No. of Instt	Total Amount	Sub	Interest
1	50	50	0	**28**	1584	1400	184
2	100	100	0	**29**	1648	1450	198
3	151	150	1	**30**	1712	1500	212
4	203	200	3	**31**	1777	1550	227
5	255	250	5	**32**	1843	1600	243
6	307	300	7	**33**	1909	1650	259
7	360	350	10	**34**	1975	1700	275
8	413	400	13	**35**	2042	1750	292
9	467	450	17	**36**	2110	1800	310
10	521	500	21	**37**	2179	1850	329
11	576	550	26	**38**	2249	1900	349
12	631	600	31	**39**	2319	1950	369
13	687	650	37	**40**	2390	2000	390
14	743	700	43	**41**	2461	2050	411
15	800	750	50	**42**	2533	2100	433
16	857	800	57	**43**	2605	2150	455
17	915	850	65	**44**	2678	2200	478
18	973	900	73	**45**	2751	2250	501
19	1031	950	81	**46**	2825	2300	525
20	1090	1000	90	**47**	2899	2350	549
21	1150	1050	100	**48**	2973	2400	573
22	1210	1100	110	**49**	3050	2450	600
23	1271	1150	121	**50**	3128	2500	628
24	1332	1200	132	**51**	3206	2550	656
25	1394	1250	144	**52**	3285	2600	685
26	1457	1300	157	**53**	3364	2650	714
27	1520	1350	170	**54**	3443	2700	743

TN GESPF cum Gratuity Scheme 2000 (Rs.50)							
No. of Instt	Total Amount	Sub	Interest	No. of Instt	Total Amount	Sub	Interest
55	3524	2750	774	**88**	6605	4400	2205
56	3604	2800	804	**89**	6714	4450	2264
57	3685	2850	835	**90**	6823	4500	2323
58	3767	2900	867	**91**	6932	4550	2382
59	3849	2950	899	**92**	7042	4600	2442
60	3931	3000	931	**93**	7152	4650	2502
61	4017	3050	967	**94**	7263	4700	2563
62	4104	3100	1004	**95**	7375	4750	2625
63	4190	3150	1040	**96**	7487	4800	2687
64	4278	3200	1078	**97**	7606	4850	2756
65	4366	3250	1116	**98**	7725	4900	2825
66	4454	3300	1154	**99**	7844	4950	2894
67	4543	3350	1193	**100**	7964	5000	2964
68	4632	3400	1232	**101**	8085	5050	3035
69	4722	3450	1272	**102**	8206	5100	3106
70	4812	3500	1312	**103**	8327	5150	3177
71	4903	3550	1353	**104**	8449	5200	3249
72	4995	3600	1395	**105**	8572	5250	3322
73	5091	3650	1441	**106**	8694	5300	3394
74	5187	3700	1487	**107**	8818	5350	3468
75	5284	3750	1534	**108**	8942	5400	3542
76	5381	3800	1581	**109**	9074	5450	3624
77	5479	3850	1629	**110**	9206	5500	3706
78	5577	3900	1677	**111**	9339	5550	3789
79	5675	3950	1725	**112**	9473	5600	3873
80	5774	4000	1774	**113**	9606	5650	3956
81	5874	4050	1824	**114**	9741	5700	4041
82	5974	4100	1874	**115**	9876	5750	4126
83	6075	4150	1925	**116**	10011	5800	4211
84	6176	4200	1976	**117**	10147	5850	4297
85	6283	4250	2033	**118**	10283	5900	4383
86	6390	4300	2090	**119**	10420	5950	4470
87	6497	4350	2147	**120**	10557	6000	4557

TN GESPF cum Gratuity Scheme 2000 (Rs.50)							
No. of Instt	Total Amount	Sub	Interest	No. of Instt	Total Amount	Sub	Interest
121	10704	6050	4654	**154**	16175	7700	8475
122	10851	6100	4751	**155**	16361	7750	8611
123	10999	6150	4849	**156**	16547	7800	8747
124	11147	6200	4947	**157**	16749	7850	8899
125	11295	6250	5045	**158**	16951	7900	9051
126	11445	6300	5145	**159**	17153	7950	9203
127	11594	6350	5244	**160**	17356	8000	9356
128	11744	6400	5344	**161**	17560	8050	9510
129	11895	6450	5445	**162**	17764	8100	9664
130	12046	6500	5546	**163**	17969	8150	9819
131	12197	6550	5647	**164**	18174	8200	9974
132	12349	6600	5749	**165**	18379	8250	10129
133	12512	6650	5862	**166**	18585	8300	10285
134	12676	6700	5976	**167**	18791	8350	10441
135	12840	6750	6090	**168**	18998	8400	10598
136	13005	6800	6205	**169**	19222	8450	10772
137	13170	6850	6320	**170**	19447	8500	10947
138	13335	6900	6435	**171**	19672	8550	11122
139	13501	6950	6551	**172**	19897	8600	11297
140	13668	7000	6668	**173**	20123	8650	11473
141	13835	7050	6785	**174**	20350	8700	11650
142	14002	7100	6902	**175**	20577	8750	11827
143	14170	7150	7020	**176**	20804	8800	12004
144	14339	7200	7139	**177**	21032	8850	12182
145	14520	7250	7270	**178**	21261	8900	12361
146	14702	7300	7402	**179**	21490	8950	12540
147	14885	7350	7535	**180**	21719	9000	12719
148	15068	7400	7668	**181**	21968	9050	12918
149	15251	7450	7801	**182**	22218	9100	13118
150	15435	7500	7935	**183**	22468	9150	13318
151	15619	7550	8069	**184**	22718	9200	13518
152	15804	7600	8204	**185**	22969	9250	13719
153	15989	7650	8339	**186**	23221	9300	13921

TN GESPF cum Gratuity Scheme 2000 (Rs.50)							
No. of Instt	Total Amount	Sub	Interest	No. of Instt	Total Amount	Sub	Interest
187	23472	9350	14122	**220**	33181	11000	22181
188	23725	9400	14325	**221**	33525	11050	22475
189	23978	9450	14528	**222**	33869	11100	22769
190	24231	9500	14731	**223**	34213	11150	23063
191	24485	9550	14935	**224**	34558	11200	23358
192	24739	9600	15139	**225**	34903	11250	23653
193	25016	9650	15366	**226**	35249	11300	23949
194	25293	9700	15593	**227**	35596	11350	24246
195	25571	9750	15821	**228**	35943	11400	24543
196	25849	9800	16049	**229**	36322	11450	24872
197	26127	9850	16277	**230**	36702	11500	25202
198	26407	9900	16507	**231**	37083	11550	25533
199	26686	9950	16736	**232**	37464	11600	25864
200	26966	10000	16966	**233**	37845	11650	26195
201	27247	10050	17197	**234**	38227	11700	26527
202	27528	10100	17428	**235**	38609	11750	26859
203	27809	10150	17659	**236**	38992	11800	27192
204	28091	10200	17891	**237**	39375	11850	27525
205	28399	10250	18149	**238**	39759	11900	27859
206	28706	10300	18406	**239**	40143	11950	28193
207	29015	10350	18665	**240**	40528	12000	28528
208	29324	10400	18924	**241**	40950	12050	28900
209	29633	10450	19183	**242**	41371	12100	29271
210	29943	10500	19443	**243**	41794	12150	29644
211	30253	10550	19703	**244**	42217	12200	30017
212	30564	10600	19964	**245**	42640	12250	30390
213	30875	10650	20225	**246**	43064	12300	30764
214	31187	10700	20487	**247**	43488	12350	31138
215	31499	10750	20749	**248**	43913	12400	31513
216	31812	10800	21012	**249**	44338	12450	31888
217	32154	10850	21304	**250**	44764	12500	32264
218	32496	10900	21596	**251**	45190	12550	32640
219	32838	10950	21888	**252**	45617	12600	33017

TN GESPF cum Gratuity Scheme 2000 (Rs.50)							
No. of Instt	Total Amount	Sub	Interest	No. of Instt	Total Amount	Sub	Interest
253	46085	12650	33435	**286**	63331	14300	49031
254	46554	12700	33854	**287**	63913	14350	49563
255	47023	12750	34273	**288**	64496	14400	50096
256	47492	12800	34692	**289**	65137	14450	50687
257	47962	12850	35112	**290**	65779	14500	51279
258	48433	12900	35533	**291**	66421	14550	51871
259	48904	12950	35954	**292**	67064	14600	52464
260	49375	13000	36375	**293**	67707	14650	53057
261	49847	13050	36797	**294**	68350	14700	53650
262	50320	13100	37220	**295**	68994	14750	54244
263	50793	13150	37643	**296**	69639	14800	54839
264	51266	13200	38066	**297**	70284	14850	55434
265	51786	13250	38536	**298**	70929	14900	56029
266	53206	13300	39906	**299**	71575	14950	56625
267	52827	13350	39477	**300**	72222	15000	57222
268	53349	13400	39949	**301**	72934	15050	57884
269	53870	13450	40420	**302**	73647	15100	58547
270	54393	13500	40893	**303**	74359	15150	59209
271	54915	13550	41365	**304**	75073	15200	59873
272	55439	13600	41839	**305**	75787	15250	60537
273	55962	13650	42312	**306**	76501	15300	61201
274	56487	13700	42787	**307**	77216	15350	61866
275	57011	13750	43261	**308**	77931	15400	62531
276	57536	13800	43736	**309**	78647	15450	63197
277	58113	13850	44263	**310**	79363	15500	63863
278	58691	13900	44791	**311**	80080	15550	64530
279	59270	13950	45320	**312**	80798	15600	65198
280	59848	14000	45848	**313**	81589	15650	65939
281	60428	14050	46378	**314**	82380	15700	66680
282	61007	14100	46907	**315**	83171	15750	67421
283	61588	14150	47438	**316**	83963	15800	68163
284	62168	14200	47968	**317**	84756	15850	68906
285	62750	14250	48500	**318**	85549	15900	69649

TN GESPF cum Gratuity Scheme 2000 (Rs.50)							
No. of Instt	Total Amount	Sub	Interest	No. of Instt	Total Amount	Sub	Interest
319	86342	15950	70392	**352**	116943	17600	99343
320	87136	16000	71136	**353**	118027	17650	100377
321	87931	16050	71881	**354**	119112	17700	101412
322	88726	16100	72626	**355**	120197	17750	102447
323	89521	16150	73371	**356**	121282	17800	103482
324	90317	16200	74117	**357**	122398	17850	104548
325	91195	16250	74945	**358**	123455	17900	105555
326	92073	16300	75773	**359**	124542	17950	106592
327	92952	16350	76602	**360**	125629	18000	107629
328	93831	16400	77431	**361**	126831	18050	108781
329	94711	16450	78261	**362**	128033	18100	109933
330	95591	16500	79091	**363**	129235	18150	111085
331	96472	16550	79922	**364**	130438	18200	112238
332	97353	16600	80753	**365**	131642	18250	113392
333	98235	16650	81585	**366**	132846	18300	114546
334	99117	16700	82417	**367**	134050	18350	115700
335	100000	16750	83250	**368**	135255	18400	116855
336	100883	16800	84083	**369**	136460	18450	118010
337	101858	16850	85008	**370**	137666	18500	119166
338	102833	16900	85933	**371**	138873	18550	120323
339	103809	16950	86859	**372**	140079	18600	121479
340	104785	17000	87785				
341	105761	17050	88711				
342	106739	17100	89639				
343	107716	17150	90566				
344	108694	17200	91494				
345	109673	17250	92423				
346	110652	17300	93352				
347	111631	17350	94281				
348	112611	17400	95211				
349	113693	17450	96243				
350	114776	17500	97276				
351	115859	17550	98309				

TN GESPF cum Gratuity Scheme 2000 (Rs.70)

Calculation of future value of Subscription made at Rs.70 P.M.

Monthly rate : Rs.70

Rate of Interest : 11%

Interest calculation : For subscription - On monthly basis and for opening balance in beginning of a year on Annual Basis

Deduction and credit : At the end of Every Month of subscription

The figures are rounded to the nearest Rupee (mid point 50)

TN GESPF cum Gratuity Scheme 2000 (Rs.70)

No. of Instt	Total Amount	Subscrip	Interest	**No. of Instt**	Total Amount	Subscrip	Interest
1	70	70	0	**28**	2217	1960	257
2	141	140	1	**29**	2307	2030	277
3	212	210	2	**30**	2397	2100	297
4	284	280	4	**31**	2488	2170	318
5	356	350	6	**32**	2580	2240	340
6	430	420	10	**33**	2672	2310	362
7	504	490	14	**34**	2766	2380	386
8	578	560	18	**35**	2859	2450	409
9	654	630	24	**36**	2954	2520	434
10	730	700	30	**37**	3051	2590	461
11	806	770	36	**38**	3149	2660	489
12	884	840	44	**39**	3247	2730	517
13	962	910	52	**40**	3346	2800	546
14	1041	980	61	**41**	3446	2870	576
15	1120	1050	70	**42**	3546	2940	606
16	1200	1120	80	**43**	3647	3010	637
17	1281	1190	91	**44**	3749	3080	669
18	1362	1260	102	**45**	3851	3150	701
19	1444	1330	114	**46**	3954	3220	734
20	1527	1400	127	**47**	4058	3290	768
21	1611	1470	141	**48**	4163	3360	803
22	1695	1540	155	**49**	4271	3430	841
23	1779	1610	169	**50**	4380	3500	880
24	1865	1680	185	**51**	4489	3570	919
25	1952	1750	202	**52**	4600	3640	960
26	2040	1820	220	**53**	4710	3710	1000
27	2128	1890	238	**54**	4822	3780	1042

TN GESPF cum Gratuity Scheme 2000 (Rs.70)							
No. of Instt	Total Amount	Subscrip	Interest	**No. of Instt**	Total Amount	Subscrip	Interest
55	4934	3850	1084	**88**	9248	6160	3088
56	5047	3920	1127	**89**	9400	6230	3170
57	5160	3990	1170	**90**	9552	6300	3252
58	5274	4060	1214	**91**	9706	6370	3336
59	5389	4130	1259	**92**	9859	6440	3419
60	5505	4200	1305	**93**	10014	6510	3504
61	5625	4270	1355	**94**	10169	6580	3589
62	5747	4340	1407	**95**	10325	6650	3675
63	5868	4410	1458	**96**	10482	6720	3762
64	5991	4480	1511	**97**	10648	6790	3858
65	6114	4550	1564	**98**	10812	6860	3952
66	6238	4620	1618	**99**	10982	6930	4052
67	6362	4690	1672	**100**	11150	7000	4150
68	6487	4760	1727	**101**	11319	7070	4249
69	6613	4830	1783	**102**	11488	7140	4348
70	6739	4900	1839	**103**	11658	7210	4448
71	6866	4970	1896	**104**	11829	7280	4549
72	6994	5040	1954	**105**	12000	7350	4650
73	7128	5110	2018	**106**	12172	7420	4752
74	7263	5180	2083	**107**	12345	7490	4855
75	7298	5250	2048	**108**	12519	7560	4959
76	7534	5320	2214	**109**	12704	7630	5074
77	7671	5390	2281	**110**	12889	7700	5189
78	7808	5460	2348	**111**	13075	7770	5305
79	7946	5530	2416	**112**	13262	7840	5422
80	8085	5600	2485	**113**	13449	7910	5539
81	8225	5670	2555	**114**	13637	7980	5657
82	8365	5740	2625	**115**	13826	8050	5776
83	8506	5810	2696	**116**	14015	8120	5895
84	8647	5880	2767	**117**	14205	8190	6015
85	8796	5950	2846	**118**	14396	8260	6136
86	8946	6020	2926	**119**	14588	8330	6258
87	9097	6090	3007	**120**	14780	8400	6380

TN GESPF cum Gratuity Scheme 2000 (Rs.70)							
No. of Instt	Total Amount	Subscrip	Interest	**No. of Instt**	Total Amount	Subscrip	Interest
121	14985	8470	6515	**154**	22644	10780	11864
122	15192	8540	6652	**155**	22904	10850	12054
123	15398	8610	6788	**156**	23166	10920	12246
124	15606	8680	6926	**157**	23448	10990	12458
125	15814	8750	7064	**158**	23731	11060	12671
126	16023	8820	7203	**159**	24015	11130	12885
127	16232	8890	7342	**160**	24229	11200	13029
128	16442	8960	7482	**161**	24584	11270	13314
129	16653	9030	7623	**162**	24870	11340	13530
130	16864	9100	7764	**163**	25156	11410	13746
131	17077	9170	7907	**164**	25443	11480	13963
132	17289	9240	8049	**165**	25731	11550	14181
133	17517	9310	8207	**166**	26019	11620	14399
134	17747	9380	8367	**167**	26308	11690	14618
135	17976	9450	8526	**168**	26598	11760	14838
136	18207	9520	8687	**169**	26912	11830	15082
137	18438	9590	8848	**170**	27226	11900	15326
138	18670	9660	9010	**171**	27541	11970	15571
139	18902	9730	9172	**172**	27857	12040	15817
140	19135	9800	9335	**173**	28174	12110	16064
141	19369	9870	9499	**174**	28491	12180	16311
142	19603	9940	9663	**175**	28808	12250	16558
143	19839	10010	9829	**176**	29127	12320	16807
144	20074	10080	9994	**177**	29446	12390	17056
145	20328	10150	10178	**178**	29766	12460	17306
146	20583	10220	10363	**179**	30086	12530	17556
147	20838	10290	10548	**180**	30407	12600	17807
148	21094	10360	10734	**181**	30756	12670	18086
149	21351	10430	10921	**182**	31105	12740	18365
150	21608	10500	11108	**183**	31455	12810	18645
151	21866	10570	11296	**184**	31806	12880	18926
152	22124	10640	11484	**185**	32157	12950	19207
153	22384	10710	11674	**186**	32509	13020	19489

TN GESPF cum Gratuity Scheme 2000 (Rs.70)							
No. of Instt	Total Amount	Subscrip	Interest	**No. of Instt**	Total Amount	Subscrip	Interest
187	32862	13090	19772	**220**	46456	15400	31056
188	33215	13160	20055	**221**	46937	15470	31467
189	33569	13230	20339	**222**	47418	15540	31878
190	33924	13300	20624	**223**	47901	15610	32291
191	34279	13370	20909	**224**	48483	15680	32803
192	34635	13440	21195	**225**	48867	15750	33117
193	35022	13510	21512	**226**	49351	15820	33531
194	35411	13580	21831	**227**	49836	15890	33946
195	35799	13650	22149	**228**	50322	15960	34362
196	36189	13720	22469	**229**	50853	16030	34823
197	36579	13790	22789	**230**	51385	16100	35285
198	36970	13860	23110	**231**	51918	16170	35748
199	37361	13930	23431	**232**	52451	16240	36211
200	37753	14000	23753	**233**	52985	16310	36675
201	38146	14070	24076	**234**	53519	16380	37139
202	38539	14140	24399	**235**	54055	16450	37605
203	38934	14210	24724	**236**	54591	16520	38071
204	39329	14280	25049	**237**	55127	16590	38537
205	39760	14350	25410	**238**	55664	16660	39004
206	40191	14420	25771	**239**	56202	16730	39472
207	40622	14490	26132	**240**	56741	16800	39941
208	41055	14560	26495	**241**	57331	16870	40461
209	41488	14630	26858	**242**	57922	16940	40982
210	41922	14700	27222	**243**	58513	17010	41503
211	42356	14770	27586	**244**	59105	17080	42025
212	42791	14840	27951	**245**	59698	17150	42548
213	43227	14910	28317	**246**	60291	17220	43071
214	43664	14980	28684	**247**	60886	17290	43596
215	44101	15050	29051	**248**	61480	17360	44120
216	44539	15120	29419	**249**	62076	17430	44646
217	45017	15190	29827	**250**	62672	17500	45172
218	45496	15260	30236	**251**	63269	17570	45699
219	45976	15330	30646	**252**	63866	17640	46226

TN GESPF cum Gratuity Scheme 2000 (Rs.70)							
No. of Instt	Total Amount	Subscrip	Interest	**No. of Instt**	Total Amount	Subscrip	Interest
253	64521	17710	46811	**286**	88668	20020	68648
254	65178	17780	47398	**287**	89483	20090	69393
255	65834	17850	47984	**288**	90299	20160	70139
256	66492	17920	48572	**289**	91197	20230	70967
257	67150	17990	49160	**290**	92095	20300	71795
258	67808	18060	49748	**291**	92994	20370	72624
259	68468	18130	50338	**292**	93894	20440	73454
260	69128	18200	50928	**293**	94794	20510	74284
261	69789	18270	51519	**294**	95695	20580	75115
262	70450	18340	52110	**295**	96597	20650	75947
263	71112	18410	52702	**296**	97499	20720	76779
264	71775	18480	53295	**297**	98402	20790	77612
265	72503	18550	53953	**298**	99306	20860	78446
266	73232	18620	54612	**299**	100210	20930	79280
267	73961	18690	55271	**300**	101116	21000	80116
268	74691	18760	55931	**301**	102113	21070	81043
269	75421	18830	56591	**302**	103110	21140	81970
270	76152	18900	57252	**303**	104109	21210	82899
271	76884	18970	57914	**304**	105107	21280	83827
272	77617	19040	58577	**305**	106107	21350	84757
273	78350	19110	59240	**306**	107107	21420	85687
274	79084	19180	59904	**307**	108108	21490	86618
275	79819	19250	60569	**308**	109109	21560	87549
276	80554	19320	61234	**309**	110112	21630	88482
277	81362	19390	61972	**310**	111115	21700	89415
278	82171	19460	62711	**311**	112118	21770	90348
279	82981	19530	63451	**312**	113122	21840	91282
280	83792	19600	64192	**313**	114229	21910	92319
281	84603	19670	64933	**314**	115337	21980	93357
282	85414	19740	65674	**315**	116445	22050	94395
283	86227	19810	66417	**316**	117554	22120	95434
284	87040	19880	67160	**317**	118663	22190	96473
285	87853	19950	67903	**318**	119773	22260	97513

TN GESPF cum Gratuity Scheme 2000 (Rs.70)							
No. of Instt	Total Amount	Subscrip	Interest	**No. of Instt**	Total Amount	Subscrip	Interest
319	120884	22330	98554	**352**	163727	24640	139087
320	121996	22400	99596	**353**	165245	24710	140535
321	123108	22470	100638	**354**	166763	24780	141983
322	124221	22540	101681	**355**	168282	24850	143432
323	125335	22610	102725	**356**	169802	24920	144882
324	126449	22680	103769	**357**	171323	24990	146333
325	127678	22750	104928	**358**	172844	25060	147784
326	128908	22820	106088	**359**	174366	25130	149236
327	130138	22890	107248	**360**	175888	25200	150688
328	131369	22960	108409	**361**	177570	25270	152300
329	132601	23030	109571	**362**	179253	25340	153913
330	133833	23100	110733	**363**	180937	25410	155527
331	135066	23170	111896	**364**	182621	25480	157141
332	136300	23240	113060	**365**	184306	25550	158756
333	137535	23310	114225	**366**	185992	25620	160372
334	138770	23380	115390	**367**	187678	25690	161988
335	140006	23450	116556	**368**	189365	25760	163605
336	141242	23520	117722	**369**	191052	25830	165222
337	142607	23590	119017	**370**	192741	25900	166841
338	143972	23660	120312	**371**	199430	25970	173460
339	145338	23730	121608	**372**	196119	26040	170079
340	146705	23800	122905				
341	148072	23870	124202				
342	149440	23940	125500				
343	150809	24010	126799				
344	152178	24080	128098				
345	153548	24150	129398				
346	154919	24220	130699				
347	156290	24290	132000				
348	157662	24360	133302				
349	159177	24430	134747				
350	160693	24500	136193				
351	162210	24570	137640				

Details of Pensioner's FSF & Pensioner's HF

T.N.Govt Penioner's Family Security Fund
(8443 - 00 -800 -AK -000H)

Period	Subscription	Amount	Authority
01.01.1997 to 31.03.1999	Rs.20	Rs.25,000	G.O.Ms.No.762 Fin Dt.31.12.1996
01.04.1999 to 31.05.2000	Rs.40		G.O.Ms.No.167 Fin Dt.26.04.1999
01.06.2000 to 31.10.2001	Rs.50		G.O.Ms.No.242 Fin Dt.30.05.2000
01.11.2001 to 31.05.2012	Rs.70		G.O.Ms.No.413 Fin Dt.17.10.2001
01.06.2012 to 06.06.2013		Rs.35,000	G.O.Ms.No.184 Fin Dt.01.06.2012
07.06.2013 to	Rs.80	Rs.50,000	G.O.Ms.No.189 Fin Dt.07.06.2013

T.N.Govt Penioner's Health Fund 1995
(8443 - 00 -800 -AJ -000F)

Period	Subscription		Authority
01.07.1995 to 30.09.2001	Rs.5	Rs,50,000	G.O.Ms.No.562 Fin Dt.11.07.1995
01.10.2001 to 31.03.2008	Rs.10		G.O.Ms.No.404 Fin Dt.09.10.2001
01.04.2008 to 31.08.2009	Rs.50	Rs,1,00,000	G.O.Ms.No.188 Fin Dt.09.05.2008
01.09.2009 to 31.12.2011	Rs.100		G.O.Ms.No.474 Fin Dt.30.09.2009
01.09.2009 to 31.12.2011 (**for Family pensioners)**	Rs.75		G.O.Ms.No.475 Fin Dt.30.09.2009
01.01.2012	**Rs.150**		**G.O.Ms.No. 7 Fin Dt.06.01.2012**
01.01.2012 **(for Family pensioners)**	Rs.100		G.O.Ms.No. 7 Fin Dt.06.01.2012
From 01.07.1995			Pensioners only
From 17.02.2009			Spouse of Pensioner also eligible

Details of Maximum service for pension - Various periods

Period	Service	Remarks
upto 1960	30 years	
01.06.1960 to 01.10.1970	30 years	
02.10.1970 to 31.12.1972	25 years	G.O.Ms.No.228 Fin Dt.08.02.1971
01.01.1973 to 30.09.1979	30 years	
01.10.1979 to 30.06.1996	33 years	
01.07.1996 to 31.3.2003	30 years	G.O.Ms.No.461 Fin.Dt.31.7.96
From 01.04.2003 to 30.7.2006	33 years	G.O.Ms.No.71 Fin.Dt.19.3.03
From 31.7.2006	30 years	G.O.Ms.No.496 Fin.Dt.1.8.2006

Pension Ceiling Chart - Various periods

Period	Pension	Family Pension	Remarks
Before 01.03.1970	Rs.20	Rs.20	
01.02.1970 to 31.3.1972	Min.Rs.30 No Maximum	Pay below Rs.200 - 30% Min -Rs.50	G.O.Ms.No.228 Finance Dt.08.02.1971
		Pay Rs.200 to 799 - 15% Min -Rs.60	
		Pay Rs800 &above - 12% Min -Rs.120. Max.300	
01.04.1972 to 31.03.1973	Rs.40	Rs.40	G.O.Ms.No.490 Fin.Dt.7.4.72
01.04.1973 to 30.09.1978	Rs.50	Rs.50	G.O.Ms.No.578 Fin.Dt.8.3.73
01.10.1978 to 31.03.1982	Min- Rs.100 Max- Rs.1500	Min- Rs.100 Max- Rs.1500	G.O.Ms.No.312 Fin.Dt.5.3.79
01.04.1982 to 30.09.1984	Min- Rs.125 Max- Rs.1500	Min- Rs.125 Max- Rs.1501	G.O.Ms.No.169 Fin.Dt.22.3.82
01.10.1984 to 13.12.1987	Min- Rs.235 No Max	Min- Rs.235 Max-Rs.800	G.O.Ms.No.562 Fin.Dt.10.6.85
14.12.1987 to 31.03.1988	-do-	Min- Rs.235 Max-Rs.1000	G.O.Ms.No.1030 Fin.Dt.14.12.87
01.04.1988 to 31.05.1988	Min- Rs.245 No Max	Min- Rs.245 Max-Rs.1000	G.O.Ms.No.323 Fin.Dt.6.5.88
01.06.1988 to 31.12.1995	Min- Rs.375 No Max	Min- Rs.375 Max-Rs.1250	G.O.Ms.No.810 Fin.Dt.9.8.89
01.01.1996 to 31.12.2005	Min- Rs.1275 No Max	Min- Rs.1275 Max-Rs.6570	G.O.Ms.No174 Fin.Dt.21.4.98
01.01.2006 to 31.12.2015	Min- Rs.3050 Max Rs.38500	Min- Rs.3050 Max Rs.23100	G.O.Ms.No 235 Fin.Dt.01.06.2009
From 01.01.2006 (MB from 01.10.2017)	Min- Rs. 7850 Max Rs. 112500	Min- Rs.7850 Max Rs.67500	G.O.Ms.No 313 Fin.Dt.25.10.2017

Commutation

upto 31.03.1998	33.33%		
01.04.1998 to 31.03.2003	40%		
01.04.2003	33.33%		
Age Next Birth day	**Old Rate**	**New Rate**	
59	10.46	8.371	G.O.Ms.No. 235 Fin Dt. 01.16.2009
61	9.81	8.194	

<table>
<tr><th colspan="3">DCRG Ceiling Chart - Various periods</th></tr>
<tr><th>Period</th><th>DCRG
Rs.</th><th>Remarks</th></tr>
<tr><td>01.04.1979 to 30.09.1979</td><td>24,000</td><td>G.O.Ms.No.601
Fin.Dt.27.4.74</td></tr>
<tr><td>01.10.1979 to 30.5.1982</td><td>30,000</td><td>G.O.Ms.No.745
Fin.Dt.25.5.74</td></tr>
<tr><td>31.05.1982 to 30.09.1984</td><td>36,000</td><td>G.O.Ms.No.338
P&AR.Dt.31.5.82</td></tr>
<tr><td>01.10.1984 to 13.12.1987</td><td>50,000</td><td>G.O.Ms.No.1165
Fin.Dt.31.10.85</td></tr>
<tr><td>14.12.1987 to 31.03.1995</td><td>1,00,000</td><td>G.O.Ms.No.1030
Fin.Dt.14.12.87</td></tr>
<tr><td>01.04.1995 to 31.12.1995</td><td>2,50,000</td><td>G.O.Ms.No.764
Fin.Dt.27.9.1995
Modified in G.O.Ms.No.463
Fin 31.7.96</td></tr>
<tr><td>01.01.1996 to 31.12.2005</td><td>3,50,000</td><td>G.O.Ms.No.174
Fin.Dt.21.4.98</td></tr>
<tr><td>01.01.2006 to 31.12.2015</td><td>10,00,000</td><td>G.O.Ms.No 235
Fin.Dt.01.06.2009</td></tr>
<tr><td>From 01.01.2016</td><td>20,00.000</td><td>G.O.Ms.No 313 Fin.Dt.25.10.2017</td></tr>
<tr><td colspan="3">The ceiling on gratuity shall increase by 25% of Rs.20 lakh, i.e. Rs.5 lakh each time the rate of dearness allowance crosses a multiple of 50 percentage points.(G.O.Ms.No 313 Fin.Dt.25.10.2017)</td></tr>
<tr><td>DCRG</td><td colspan="2">Delay payment - After 3 months - Compound interest 12%
(G.O.Ms.No.122 Fin Dt.20.02.1995)</td></tr>
</table>

Ready Reckoner for Calculation of PENSION / FAMILY PENSION with reference to the MINIMUM of the pay in the Revised Pay Structure

[G.O.Ms.No.313, Finance (Pay Cell) , Dated: 25-10-2017]

Sl. No.	Pre-revised Scale of Pay w.e.f. 1-6-1988	Pre-revised Scale of Pay w.e.f. 1-1-1996	Pre-revised Scale of Pay w.e.f. 1-1-2006		Existing Pension / Family Pension		Revised Pay Level of the Pay Matrix w.e.f. 1-1-2016 (notional) mbf 1-10-2017		Revised Pension / Family Pension w.r.t.	
					50% of Min. of PB + GP	30% of Min. of PB+GP			50% of Min. of Pay Level	30% of Min. of Pay Level
			Pay Band +	Grade Pay	Pension	Family Pension	Level	Minimum - Maximum	Pension	Family Pension
(1)	(2)	(3)	(4)		(5)	(6)	(7)		(8)	(9)
1	750-12-870-15-945	2550-55-2660-60-3200	PB-1A Rs.4800-10000	1300	3050	3050	1	15700 - 50000	7850	7850
2	775-12-835-15-1030	2610-60-3150-65-3540	PB-1A Rs.4800-10000	1400	3100	3050	2	15900 - 50400	7950	7850
3	800-15-1010-20-1150	2650-65-3300-70-4000	PB-1A Rs.4800-10000	1650	3225	3050	3	16600 - 52400	8300	7850
4	825-15-900-20-1200	2750-70-3800-75-4400	PB-1 Rs.5200-20200	1800	3500	3050	4	18000 - 56900	9000	7850
5	950-20-1150-25-1500	3050-75-3950-80-4590	PB-1 Rs.5200-20200	1900	3550	3050	5	18200 - 57900	9100	7850
6	975-25-1150-30-1660	3200-85-4900	PB-1 Rs.5200-20200	2000	3600	3050	6	18500 - 58600	9250	7850

Sl. No.	Pre-revised Scale of Pay w.e.f. 1-6-1988	Pre-revised Scale of Pay w.e.f. 1-1-1996	Pre-revised Scale of Pay w.e.f. 1-1-2006		Existing Pension / Family Pension		Revised Pay Level of the Pay Matrix w.e.f. 1-1-2016 (notional) mbf 1-10-2017		Revised Pension / Family Pension w.r.t.	
					50% of Min. of PB + GP	30% of Min. of PB+GP			50% of Min. of Pay Level	30% of Min. of Pay Level
			Pay Band +	Grade Pay	Pension	Family Pension	Level	Minimum - Maximum	Pension	Family Pension
7	1100-25-1150-30-1660	3625-85-4900	PB-1 Rs.5200-20200	2200	3700	3050	**7**	19000 - 60300	9500	7850
8	1200-30-1560-40-2040	4000-100-6000	PB-1 Rs.5200-20200	2400	3800	3050	**8**	19500 - 62000	9750	7850
9	1320-30-1560-40-2040	4300-100-6000	PB-1 Rs.5200-20200	2600	3900	3050	**9**	20000 - 63600	10000	7850
10	1350-30-1440-40-1800- 50-2200	4500-125-7000	PB-1 Rs.5200-20200	2800	4000	3050	**10**	20600 - 65500	10300	7850
11	1400-40-1600-50-2300- 60-2600	5000-150-8000	PB-2 Rs.9300-34800	4200	6750	4050	**11**	35400 - 112400	17700	10620
12	1600-50-2300-60-2660	5300-150-8300	PB-2 Rs.9300-34800	4300	6800	4080	**12**	35600 - 112800	17800	10680
13	1640-60-2600-75-2900	5500-175-9000	PB-2 Rs.9300-34800	4400	6850	4110	**13**	35900 - 113500	17950	10770

Sl. No.	Pre-revised Scale of Pay w.e.f. 1-6-1988	Pre-revised Scale of Pay w.e.f. 1-1-1996	Pre-revised Scale of Pay w.e.f. 1-1-2006		Existing Pension / Family Pension		Revised Pay Level of the Pay Matrix w.e.f. 1-1-2016 (notional) mbf 1-10-2017		Revised Pension / Family Pension w.r.t.	
					50% of Min. of PB + GP	30% of Min. of PB+GP			50% of Min. of Pay Level	30% of Min. of Pay Level
			Pay Band +	Grade Pay	Pension	Family Pension	Level	Minimum - Maximum	Pension	Family Pension
14	1700-60-2480-75-3005	5700-175-9200	PB-2 Rs.9300-34800	4450	6875	4125	**14**	36000 - 114000	18000	10800
15	1820-60-2300-75-3200	5900-200-9900	PB-2 Rs.9300-34800	4500	6900	4140	**15**	36200 - 114800	18100	10860
16	2000-60-2300-75-3200	6500-200-10500	PB-2 Rs.9300-34800	4600	6950	4170	**16**	36400 - 115700	18200	10920
17	2000-60-2300-75-3200- 100-3500	6500-200-11100	PB-2 Rs.9300-34800	4700	7000	4200	**17**	36700 - 116200	18350	11010
18	...	7000-225-11500	PB-2 Rs.9300-34800	4800	7050	4230	**18**	36900 - 116600	18450	11070
19	...	7500-250-12000	PB-2 Rs.9300-34800	4900	7100	4260	**19**	37200 - 117600	18600	11160
20	...	...	PB-2 Rs.9300-34800	5100	7200	4320	**20**	37700 - 119500	18850	11310

Sl. No.	Pre-revised Scale of Pay w.e.f. 1-6-1988	Pre-revised Scale of Pay w.e.f. 1-1-1996	Pre-revised Scale of Pay w.e.f. 1-1-2006		Existing Pension / Family Pension		Revised Pay Level of the Pay Matrix w.e.f. 1-1-2016 (notional) mbf 1-10-2017		Revised Pension / Family Pension w.r.t.	
					50% of Min. of PB + GP	30% of Min. of PB+GP			50% of Min. of Pay Level	30% of Min. of Pay Level
			Pay Band +	Grade Pay	Pension	Family Pension	Level	Minimum - Maximum	Pension	Family Pension
21	...	...	PB-3 Rs.15600-39100	5200	10400	6240	**21**	55500 - 175700	27750	16650
22	2200-75-2800-100-4000	8000-275-13500	PB-3 Rs.15600-39100	5400	10500	6300	**22**	56100 - 177500	28050	16830
23	2500-75-2800-100-4200	9100-275-14050	PB-3 Rs.15600-39100	5700	10650	6390	**23**	56900 - 180500	28450	17070
24	...	9650-300-15050	PB-3 Rs.15600-39100	6000	10800	6480	**24**	57700 - 182400	28850	17310
25	3000-100-3500-125-4500	10000-325-15200	PB-3 Rs.15600-39100	6600	11100	6660	**25**	59300 - 187700	29650	17790
26	3700-125-4700-150-5000	12000-375-16500	PB-3 Rs.15600-39100	7600	11600	6960	**26**	61900 - 196700	30950	18570
27	3950-125-4700-150-5000	12750-375-16500	PB-3 Rs.15600-39100	7700	11650	6990	**27**	62200 - 197200	31100	18660

Sl. No.	Pre-revised Scale of Pay w.e.f. 1-6-1988	Pre-revised Scale of Pay w.e.f. 1-1-1996	Pre-revised Scale of Pay w.e.f. 1-1-2006		Existing Pension / Family Pension		Revised Pay Level of the Pay Matrix w.e.f. 1-1-2016 (notional) mbf 1-10-2017		Revised Pension / Family Pension w.r.t.	
					50% of Min. of PB + GP	30% of Min. of PB+GP			50% of Min. of Pay Level	30% of Min. of Pay Level
			Pay Band +	Grade Pay	Pension	Family Pension	Level	Minimum - Maximum	Pension	Family Pension
28	4100-125-4850-150-5300	14300-400-18300	PB-4 Rs.37400-67000	8700	23050	13830	**28**	123100 - 215900	61550	36930
29	4500-150-5700	15000-400-18600	PB-4 Rs.37400-67000	8800	23100	13860	**29**	123400 - 216300	61700	37020
30	5100-150-5700	16400-450-20000	PB-4 Rs.37400-67000	8900	23150	13890	**30**	123600 - 216600	61800	37080
31	5100-150-5700	16400-450-20000	PB-4 Rs.37400-67000	9500	23450	14070	**31**	125200 - 219800	62600	37560
32	5500-200-6500	17400-500-21900	PB-4 Rs.37400-67000	10000	23700	14220	**32**	128900 - 225000	64450	38670

Note: The pension indicated in Column-8 above shall be reduced proportionately wherever Net Qualifying Service of pensioner is less than the minimum required qualifying service for full pension as per rules.

Table for calculation of pension and DCRG

Period	Pension		DCRG	
	Service	***Rate***	***Service***	***Rate***
01.01.1974 to 30.09.1979	Max- 60 HYP	AE x Rate shown In Table	Max- 60 HYP	PLD x Rate shown In Table
01.10.1979 to 13.12.1987	Max- 66 HYP	**AE as follows** upto Rs.1000 - 50% Next Rs.500 - 45% Rest - 40% Total AE x $\frac{HYP}{66}$	Max- 66 HYP	LPD x 1/4 x HYP
14.12.1987 to 30.6.1996	Max- 66 HYP	$\frac{50\%\ AE \times HYP}{66}$	Max- 66 HYP	**Retirement Case**: LPD x 1/4 x HYP **Death Case:** Less than 1 yr - LPD x 2 1 to 5 year - LPD x 6 5 to 20 year - LPD x 12 20 or more - LPD x1/2 x HYP (Max.33 times)
01.07.1996 to 31.03.2003	Max.60 HYP	50% AE or 50% PLD which ever is higher (461 Fin 31.7.96)	Max.66 HYP (Lr.No.74101/Pen/ 96-1 Fin 9.10.96)	**From 01.04.1998** Pay plus DA last drawn x 1/4 x HYP (174 Fin 21.4.98)
01.04.2003 to 30.07.2006	Max.66 HYP (71 Fin 19.3.03)	50% AE x $\frac{HYP}{66}$ (71 Fin 19.3.03)		
From 31.07.2006	Max.60 HYP (496 Fin 1.8.06)	50% AE or 50% PLD which ever is higher (496 Fin 1.8.2006)		

TRAVELLING ALLOWANCE (upto 31.05.2009)

Grade	Pay range	Eligibility	DA	Flat rate		Mileage	Delhi,Bombay		Chennai		other place		Personal effects		Lumpsum	
				Chennai	Other places		Hotel		Hotel		Hotel		Goods	Passenger	8-60 KM	Above 60KM
							Lodge	Boarding	L	B	L	B				
I (a)	15000 & above	*	100	10	5	1.30	1125	146.25	550	146.25	175	97.50	4300	200	600	1200
I(b)	10000 -14999		100	10	5	1.30	1125	146.25	550	146.25	175	97.50	4300	200	600	1200
II	5000-9999	Iclass	75	10	5	0.80	750	117.00	375	117.00	100	78.00	1925	75	450	950
III	3050 -4999	II class	50	5	3	0.65	550	78.00	275	78.00	75	58.50	960	40	300	650
IV	Below Rs.3050	II class	40	5	3	0.65	275	58.50	175	58.50	50	39.00	960	40	150	350
Govt.Lr.No.38192/PCII/ 98-1 Fin Dt.11.6.98			G.O.444 31.8.98	Rule46(A)		Rule 72(ii)	G.O.Ms.No.393 Finance Dt.23.8.2000						Rule 70(iii)		G.O.Ms.No.444 31.8.98 (wef.1.4.98)	

Grades	**Eligibility**	**Mileage**		
Grade I (a) Employees with basic pay of Rs.15,000 or more	Air or A.C. First class irrespective of whether the journerney is within or outside the state	Car	Rs.5.00/KM	FTA shall be doubled w.e.f. 1.9.1998
(a) Employees with basic pay of Rs.10,000 or more	(i) Air journety outside the state (ii) First class or AC second class for journey within or outside the State	Two wheeler	Rs.2.50/KM	T.A.Ceiling shall be reduced to 20%
Grade II (Employyed drawing a basic pay of Rs.5500 and above but below Rs.10000)	First class Rail	(G.O.Ms.No.390 Fin Dept.Dt.23.8.2000) w.e.f.23.8.2000		
Grade III and Grade IV	Second class Rail			G.O.Ms.No.444 Dt31.8.98 w.e.f.1.4.98
(G.O.Ms.No.200 Fin (All) Dt.25.5.2007 & .209 /30.5.2007 w.e.f.25.05.2007				

LTC Block 2009-2012	**Dearness pay** which would be counted for purposes like transfer grant in respect of the officers who are entitiled for it, Lumpsum allowances on transfer, various advances etc. **(G.O.Ms.No.105 Finance (PC) Dt.7.2.2006)**

TRAVELLING ALLOWANCE (w.e.f. 01.06.2009 to 30.09.2017)

Grade	Grade pay	Eligibility	DA	Flat rate		Mileage	Delhi,Bombay		Chennai		other place		Personal effects		Lumpsum	
				Chennai	Other places		Hotel		Hotel		Hotel		Goods	Passenger	8-60 KM	Above 60KM
							Lodge	Boarding	L	B	L	B				
I (a)	Rs.8700& above **	@@	200	10	5	1.30	1125	146.25	550	146.25	175	97.50	4300	200	900	1800
I(b)	Rs.6600 & above		200	10	5	1.30	1125	146.25	550	146.25	175	97.50	4300	200	900	1800
II	4400 below Rs.6600	Iclass	150	10	5	0.80	750	117.00	375	117.00	100	78.00	1925	75	675	1425
III	1900 below Rs.4400	II class	100	5	3	0.65	550	78.00	275	78.00	75	58.50	960	40	650	975
IV	Below Rs.1900	II class	80	5	3	0.65	275	58.50	175	58.50	50	39.00	960	40	350	525
(G.O.Ms.No. 237 Fin (Pay cell) Dt. 01.06.2009 ** G.O.Ms.No. 296 Fin (All) Dt. 01.06.2009				Rule46(A)		Rule 72(ii)	G.O.Ms.No.393 Finance Dt.23.8.2000						Rule 70(iii)		G.O.Ms.No. 237 Fin Dt. 01.06.2009	

Grades	**@@ Eligibility**	**Mileage**		
Grade I (a) Employees drawing grade pay of Rs.8800 and above	Air or A.C. First class irrespective of whether the journey is within or outside the state	Car	Rs.8.00/KM	FTA shall be doubled w.e.f. 01.06.2009
(b) Employees drawing grade pay of Rs6600 and above	(i) Air journey outside the state (ii) First class or AC second class for journey within or outside the State	Two wheeler	Rs.4.00/KM	T.A.Ceiling shall be reduced to 10% ***(G.O.Ms.No.237 Finance Dt.01.06.2009)***
Grade II Employees drawing grade pay of Rs.4400 and above but below Rs.6600	First class Rail	**G.O.Ms.No. 237 Fin Dt. 01.06.2009**		
Grade III and Grade IV	Second class Rail	Time Limit **- Article 52**		**Treasury Work:** within 8 kms - Actual Fare 8 to 50 Kms - Fare + DA Above 50 - Fare +DA+ IC+Flat rate
(G.O.Ms.No. 237 Fin (Pay cell) Dt. 01.06.2009				

LTC Block 2009-2012	The employees shall also be entitled to travel outside the State by availing LTC subject to the condition that the reimubursement of travel cost should be limited to a maximum distance **of 800 Kms from place of their work**. ***(G.O.Ms.No.237 Finance (PC) Dt.01.06.2009 - W.e.f. 01.06.2009)***

Ceiling:

T.A.Ceiling shall be reduced to 10% (G.O.Ms.No.237 Finance Dt.01.06.2009) .
More than 2 Districts 13% (Govt.lr.No.70674/All/09-1 Fin Dt.22.03.2010).
Drivers are exempted from the ceiling (Govt. lr.No.355/ All/ 2010-1 Fin Dt.08.01.2010)
Air/ Rail/ Bus fare should be excluded in computing TA ceiling (Govt.Lr.No.103001A/ All.I/90 Fin Dt.12.12.1990 and Govt.lr.No.49068/All/2004-1 Fin Dt.28.07.2004)

Daily Allowance:

Daily Allowance is a allowance for each complete period of 24 hours absence from Headquarters. Day means a block of 24 hours of absence from Headquarters(Rule 2 (iii) and 2 (iv) of TNTA Rules)
A period of absence from headquarters begins when a Government servant actually leaves his headquarters and ends on his return to headquarters (Rule 41)

Maximum Period of DA Allowed- 60 days	G.O.Ms.No.748 Finance Dept Dt.22.09.1992	
Training Period (Maximum 60 days only)	G.O.Ms.No.748 Finance Dept Dt.22.09.1992 and Rule 106 (a)	
Both Boarding and Lodging given Free of cost	1/4 th of DA	G.O.Ms.No.748 Finance Dept Dt.22.09.1992 - Rule 43 (b)
If free boarding only	1/2 th of DA	
If free Lodging only	3/4 th of DA	

During training in other State, if **free boarding and lodging** are arranged, the Dalily allowance shall be allowed at 1/4th of DA applicable for stay in Govt Guest House (G.O.Ms.No.93 Finance Dt.08.02.1983)

Flat Rate

a) For journeys in other State Headquarters - at Chennai Rate (Ruling 3 under Rule 46(A))

b For journeys in other places in other State at the rate admissible in other places of States (Ruling 4 under Rule 46(A))

Incidental Charges

a) In the case of Delhi trip, the incidental charges should be allowed with reference to the Daily Allowance admissible to Tamil Nadu House (Govt.Lr.No.64918/ All.1/ 83-1 Finance Dt.25.10.1984)

b) In the respect of journeys to other States (other than New Delhi) the incidental charges should be allowed with reference to the Daily Allowance admissible to Govt.Guest House (Govt.Lr.No.64918/ All.1/ 83-1 Finance Dt.25.10.1984)

Incidental charges should be allowed at the rates at headquarters vide Ruling(8) of Rule 46 of TN Travelling Allowance Rules (Govt.lr.No.4251/ Fin

TRAVELLING ALLOWANCE (w.e.f. 01.10.2017)

Grade	Employees drawing pay	Eligibility	DA		Flat rate		Mileage (Per KM)		New Delhi and all other state HQs except Chennai			Chennai			Other Places within and Outside state including UT			Personal effects		Lumpsum	
			Chennai	Others	Chennai	Other places	Car	Mcylce/ Scooter/ Moped	Hotel		"@	Hotel		"@	Hotel		"@	Goods	Passenger	8-60 KM	Above 60KM
									L	B		L	B		L	B					
I (a)	Level-28 and above	@@	800	400	20	20	12	6	4500 *	1000	1000	4500*	900	900	4500*	600	600	4300	200	1800	3600
I(b)	Level-25 above below Level-28		800	400	20	20	12	6	3000 &	800	800	1800 #	800	800	800	800	800	4300	200	1800	3900
II	Level-13 above below Level-25	Iclass	600	300	20	20	12	6	2250	600	600	1050	600	600	600	300	300	1925	75	1350	2850
III	Level-5 above below Level-13	II class	400	200	20	20	..	6	1150	400	400	750	400	400	450	200	200	960	40	900	1950
IV	Below Level 5	II class	320	160	20	20	..	6	900	320	320	600	320	320	320	160	160	960	40	450	1050

"@Stay in Guest House/ Private (Boarding and Lodging)

Time Limit : Art 52

* Reimbursement upto 3 star Hotel subject to Maximum Rs.4500

& Reimbursement upto 2 star Hotel subject to Maximum Rs.3000

\# Reimbursement upto 2 star Hotel subject to Maximum Rs.1800

G.O.Ms.No. 307 Fin (Pay cell) Dt. 13.10.2017

Grades	@@ **Eligibility**
Grade I (a) Employees drawing pay in Pay Level-28 and above in the Pay Matrix	Air or AC First Class by Rail irrespective of whether the journey is within or outside the State. Note: Level-32 and above are eligible to travel by air in Executive Class.
(b) Employees drawing pay in Pay Level-25 and above but below Pay Level-28	(i) Air journey outside the state (ii) First class or AC second class for journey within or outside the State
Grade II Employees drawing pay in Pay Level-13 above below Level-25	First Class by Rail. Note: Wherever First Class is not available, travel in III AC may be allowed on Official Tour or LTC
Grade III and Grade IV	Second class Rail

(G.O.Ms.No. 307 Fin (Pay cell) Dt. 13.10.2017

Treasury Work:
within 8 kms - Actual Fare
8 to 50 Kms - Fare + DA
Above 50 - Fare +DA+ IC+Flat rate

FTA shall be doubled w.e.f. 01.10.2017 subject to rounding to next 50.

LTC Block 2017-2020

The employees shall also be entitled to travel outside the State by availing LTC subject to the condition that the reimubursement of travel cost should be limited to a maximum distance **of 800 Kms from place of their work.**
(G.O.Ms.No.237 Finance (PC) Dt.01.06.2009 - W.e.f. 01.06.2009)

Ceiling:

T.A.Ceiling shall be reduced to 5% : In respect of more than one district .. 6% : In respect of more than two district .. 7% (G.O. 307/ 13.10.2017)
Drivers are exempted from the ceiling (Govt. lr.No.355/ All/ 2010-1 Fin Dt.08.01.2010)
Air/ Rail/ Bus fare should be excluded in computing TA ceiling (Govt.Lr.No.103001A/ All.I/90 Fin Dt.12.12.1990 and Govt.lr.No.49068/All/2004-1 Fin Dt.28.07.2004)

Daily Allowance:

Daily Allowance is a allowance for each complete period of 24 hours absence from Headquarters. Day means a block of 24 hours of absence from Headquarters(Rule 2 (iii) and 2 (iv) of TNTA Rules)

Maximum Period of DA Allowed- 60 days	G.O.Ms.No.748 Finance Dept Dt.22.09.1992		
Training Period (Maximum 60 days only)	G.O.Ms.No.748 Finance Dept Dt.22.09.1992 and Rule 106 (a)		
Both Boarding and Lodging given Free of cost	1/4 th of DA		G.O.Ms.No.748 Finance Dept Dt.22.09.1992 - Rule 43 (b)
If free boarding only	1/2 th of DA		
If free Lodging only	3/4 th of DA		

During training in other State, if **free boarding and lodging** are arranged, the Dalily allowance shall be allowed at 1/4th of DA applicable for stay in Govt Guest House (G.O.Ms.No.93 Finance Dt.08.02.1983)

Flat Rate

a) For journeys in other State Headquarters - at Chennai Rate (Ruling 3 under Rule 46(A))

b For journeys in other places in other State at the rate admissible in other places of States (Ruling 4 under Rule 46(A))

Incidental Charges

a) In the case of Delhi trip, the incidental charges should be allowed with reference to the Daily Allowance admissible to Tamil Nadu House (Govt.Lr.No.64918/ All.1/ 83-1 Finance Dt.25.10.1984)

b) In the respect of journeys to other States (other than New Delhi) the incidental charges should be allowed with reference to the Daily Allowance admissible to Govt.Guest House (Govt.Lr.No.64918/ All.1/ 83-1 Finance Dt.25.10.1984)

Incidental charges should be allowed at the rates at headquarters vide Ruling(8) of Rule 46 of TN Travelling Allowance Rules (Govt.lr.No.4251/ Fin (All)/06-16 Dt.21.05.2007)

மதசார்பு விடுப்பு (ஆண்டுக்கு மூன்று நாட்கள்)

அரசாணை எண்.210 பமநிசீ நாள்.25.03.1988 அரசாணை எண்.135 பமநிசீ நாள். 29.05.2007.

1.சித்ராபவுர்ணமி (ஏப்ரல்)	12.போகி (சனவரி)	23.புதுவருடத்திற்கு முதல் நாள்(டிசம்பர்)
2.ஆடிப்பெருக்கு (ஆகஸ்ட்)	13.மாசி மகம் (பிப்ரவரி)	24.வரலட்சுமி விரதம்(ஆகஸ்ட்)
3.ரிக் உபகர்மா (ஆகஸ்ட்)	14.மகா சிவராத்திரி (பிப்ரவரி)	25.ஓணம் (செப்டம்பர்)
4.யஜீர் உபகர்மா (ஆகஸ்ட்)	15.ஷாபே பாரத் (சூலை)	26.குருநானக் தேவிஜிஸ் பிறந்த நாள்
5.காயத்ரி ஜெபம் (ஆகஸ்ட்)	16.ஷாபே காதேர் (ஆகஸ்ட்)	27.ஷாபே மீராஜ்(சூன்)
6.சாம உபகர்மா (ஆகஸ்ட்)	17.ஹிஜிரிா - புது வருடம் (நவம்பர்)	28.அரபா (அக்டோபர்)
7.தீபாவளி நோன்பு (அக்டோபர்)	18.அப்துல் காதேரின் கார்வீன்	29.ஈஸ்டர் (ஏப்ரல்)
8.கார்த்திகை தீபம் (டிசம்பர்)	19.பெரிய வியாழக்கிழமை (ஏப்ரல்)	30.டாக்டர் அம்பேத்கர் பிறந்த நாள்
9.வைகுண்ட ஏகாதசி (சனவரி)	20.சாம்பல் புதன் கிழமை (மார்ச்)	31. புத்த ஜெயந்தி
10.ஆருத்ரா தரிசனம் (	21.ஆல் ஷோல்ஸ் டே (நவம்பர்) கல்லறை திருநாள்	
11.தைப் பூசம் (சனவரி)	22.கிருஸ்துமஸ்க்கு முதல் நாள்(டிசம்பர்)	33 பகவான் வைகுண்டசாமி பிறந்த நாள் (அரசாணை எண்.36 பமநிசீ

பண்டிகைகளுக்கு அலுவலகத்தை விட்டு 1 1/2 மணி நேரம் முன்னதாக செல்லவோ அல்லது காலையில் 1 1/2 மணி நேரம் தாமதமாக வரவோ அனுமதிக்கப்பட்டுள்ளது.

(அரசாணை எண்.470 பலவகை (பொது .எம்) நாள்.03.03.1967)

இந்துகள்	**முஸ்லீம்கள்**	**கிருத்துவர்கள்**
1.கார்த்திகை தீபம் (டிசம்பர்)	9.ரம்ஜான் முதல் நாள் (ஆகஸ்ட்)	11. .சாம்பல் புதன் கிழமை
2.சந்திர கிரகணம்	10.பக்ரீத்துக்கு முதல் நாள்	12. பெரிய வியாழக்கிழமை
3. சூரிய கிரகணம்		13.கிருஸ்துமஸ்க்கு முதல் நாள்
4.அறுபத்தி மூவர் விழா (மைலாப்பூர்)		14.ஈஸ்டருக்கு முதல் நாள்
5. தீபாவளி முதல் நாள்		15.டிசம்பர் 31
6. காயத்ரி ஜெபம் (ஆகஸ்ட்)		16.ஆல் ஷோல்ஸ் டே (நவம்பர்)
7. மாசி மகம்		
8. ராம நவமி (ஏப்ரல்)		