



ACCOUNTS BRANCH
144, ANNA SALAI
CHENNAI-2.

Memorandum (Per).No.162/CFC/FC/GI/DFC/FA/TR/F.Pre Audit Wing/2024-1,dated 06.01.2025.

Sub: TANTRANSCO – Accounts Branch – Pre Audit Division formed in General Construction Circles of Chennai, Salem, Trichy, Madurai and Coimbatore – Delay in processing of the bills for payment –Dispensing the Pre-audit Division–Orders - Issued.

- Ref:**
1. (Per.) FB TANGEDCO Proceedings No.64(S.B.) dated: 24.11.12.
 2. Secretariat Branch Memo.(Per.) No.66255/A22/A222/2012-2, dated: 08.12.2012.
 3. Memo.(Per.) No.48459/A22/A222/13-1,dt:03.08.13
 4. Note approved by the Chairman/TANTRANSCO/ TAN-162/2024.

In the Board's proceedings first cited, among other things, orders have been issued for formation of a Pre-Audit Division in General Construction Circles of Chennai, Salem, Trichy, Madurai and Coimbatore duly creating certain posts in each of the General Construction Circles to audit the entire financial transactions alongwith the allocation of works related to Pre-Audit Division and the procedures to be followed while passing of bills for overall effective functioning of the General Construction Circles.

2. In the reference second read above, the said procedures already followed in the Pre-Audit Division was amended as "The proposed Pre-Audit Division shall ensure the correctness of the financial transactions. The passed bills shall be sent to the pre-audit division first to ensure the correctness of the transaction and pass order and the passed bill after due check by the pre-audit shall be sent to cash section with due endorsement "pre-audited and checked for payment", then only any payments will be made".

3. In the reference third cited, orders were issued that processing and passing in respect of part bills for purchase orders issued by the Chief Engineer/Transmission, Chennai at Headquarters and sending the Letter of Authorities from the concerned Superintending Engineer/General Construction Circle for which payment is to be made at Central Payment Division at Headquarters shall not be subjected to pre-audit and be post-audited by the Pre-Audit wing at General Construction Circles within 7 days from the date of sending the Letter of Authority to the Headquarters, on condition that if any discrepancies noticed, recovery/refund shall be effected in the immediate next/part bill of the company/contractor.

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4. Now, the contractors have made representation to the Chairman/TANTRANSCO and the JMD/FINANCE/TANTRANSCO, during the discussions and the review meetings conducted for monitoring the progress of the transmission works about the delay in the processing of bills and making payment.

5. The Chairman/TANTRANSCO has ordered that the Pre Audit Division shall be dispensed herewith. The Officials need not be transferred to other wing in the Audit branch instead, they may be posted in crucial vacancies in the Finance. This order shall be implemented immediately.

6. Accordingly, it is hereby ordered that all the Superintending Engineers/General Constructions Circles/Protections and Communications Circles and Electricity Distribution Circles (for Operation Circles), to instruct the officials and staff concerned to follow orders:

- i) The Pre-audit wing is dispensed in TANTRANSCO.
- ii) The bills are passed by the concerned bill passing authorities such as Superintending Engineers, Deputy Financial Controllers, Accounts Officers, and Assistant Accounts Officers, as per the powers delegated to them. These bill passing authorities are responsible for the passing of bills, i.e., these authorities have to ensure that the bills are passed as per the terms and conditions of the contract, the recoveries are effected from the bills as per the recommendations of the concerned field authorities (who have to monitor the execution of the works) and based on the recommendations from the check measurement authority (in respect of supply bills). The bill passing authorities are the primary persons to ensure that all the recoveries are affected in the bills and the bills are passed as per the various procedures, in vogue.

(BY ORDER OF THE CHAIRMAN/TANTRANSCO)

V. RAJESWARI
CHIEF FINANCIAL CONTROLLER/TANTRANSCO.

To
All The Superintending Engineer/GCC/
Chennai, Salem, Trichy, Madurai, Coimbatore.

Copy to:

The Managing Director/TANTRANSCO,
The Joint Managing Director/TANTRANSCO,
The Director/Finance/TANTRANSCO,
The Secretary/TNPDCL/CHENNAI.
The Chief Internal Audit Officer/ Headquarters.
The Senior Deputy Chief Internal Audit Officer/TANTRANSCO.

//TRUE COPY// FORWARDED BY ORDER//

M. Srinivasan
SECTION OFFICER 7


7/1/25