



Finance (SS) Department
Secretariat, Chennai-9.

Letter No.15821/ Finance (SS) /2021-5, Dated: 01.04.2022

From
Thiru Sibi Adithya Senthil Kumar, I.A.S.,
Deputy Secretary to Government (Budget).

To
All Secretariat Departments,
All Heads of Departments
All Boards / Corporations

Sir,

Sub: IFHRMS –Budget Estimates 2022-23 –
Allocation of Budget in IFHRMS – Instructions /
Guidelines – Issued - Reg.

Ref 1. G.O.Ms.No.96, Finance (B.Coord) Dept., dated
31.03.2022.
2. G.O.Ms.No.97, Finance (BG-I) Dept., dated
31.03.2022.

The Budget Estimate for the year 2022-2023 was presented to the Legislative Assembly on 18.03.2022 and the Vote on Account for seven month of expenditure has been issued in the G.O first cited. The G.O on Quarterly Control of Appropriation has also been issued in the reference second cited. Based on the said Government Orders, the Budget Estimate 2022-23 has been made available to the Heads of the Departments on 02.04.2022 in the IFHRMS for allotment to the Budget Controlling Officers under their control other department offices and from thereon to the Drawing and Disbursing Officers.

2. Now, the HODs shall allocate the BE 2022-2023 to their subordinate offices and other related departments to start incurring the expenditure for the current financial year based on valid sanctions.

3. In this connection, the following guidelines/ instructions are issued for making the BE 2022-23 allocation in the IFHRMS:

- i. Budget allocation in the IFHRMS is a one-time process only, i.e. after the initial allotment is approved in the system, the BE allocation process will be closed.
- ii. Budget allocation enables allotment of the funds to within the department DDOs only.
- iii. Funds for the DDOs other departments shall be allotted through the 'Budget Transfer' process and such funds meant for other departments DDOs shall be kept with the 'approving DDO Code'. The Budget Transfer menu will be enabled only after the budget allocation is completed.

- iv. Subsequent re-allocation within the DDOs of the same department/ inter-departmental allotments to the other departments shall also be done through the 'Budget Transfer' process only.
- v. The re-allocation process in the 'Budget Transfer' menu shall resorted to be only after the BCOs level allotment is completed in order to ensure that the budget is properly distributed across the hierarchy in the first instance.
- vi. The annual allotment to all the DDOs will be split into four quarters and the expenditure for the QCA applicable items as per the G.O second cited will be restricted to the quarter-wise eligible amount under each head of account. Further, the Demand-wise eligible Vote on Account funds for 7 Months of expenditure is also incorporated in the system.
- vii. The Centralized Budget concept had been introduced in the RBE 2021-22 for the Salaries' related Object Heads '30101 Pay: 30102 Medical Allowance: 30104 Other Allowances: 30106 House Rent Allowance 30108 City Compensatory Allowance, and 30301 Dearness Allowance' in respect of Employee Salary Bills type of expenditure.
- viii. Under the Centralized Budget concept, the head of account-wise budget shall not be allotted to the DDOs and such budget funds will be retained at the HoD level by the system itself.
- ix. Proposals received for changes in the Budget Hierarchy from the respective HODs till 29.03.2022 have been considered and incorporated in the IFHRMS for making necessary allotment from 01.04.2022.
- x. Further, the newly formed five District Treasuries at Chengalpattu, Kallakurichi, Tenkasi, Ranipet and Tirupattur along with connected Sub-Treasuries have started their separate accounting procedure with effect from 01.04.2022. Consequently, the IFHRMS code of the existing DDOs attached to the five District Treasuries / Sub-Treasuries have been changed by the Treasuries and Accounts department. Therefore, the system will show the new DDO code for BE allocation. But, such DDOs can be identified by the DDO name and in addition, the old DDO code is also given in the brackets with the DDO names.
- xi. The HODs shall generate and download the budget allocation files in Excel file format from the IFHRMS and make necessary allotment statement to the BCOs/DDOs concerned.
- xii. The HODs shall verify the BE 2022-2023 figures based on the Demand Books and ensure that the allotments are correctly reflected in the system before giving the approval in the IFHRMS. A copy of the budget allotment statement shall be sent to the concerned BCOs and their attached treasuries for verification.
- xiii. **The HOD level budget allocation and their BCOs in the regions/districts/divisions level further budget allocation to their DDOs based on these guidelines shall be completed on or before 22/04/2022.**

- xiv. **From 23/04/2022 onwards, no bill can processed in the system (except salaries and retired government officials' pension bills) without adequate budget allotment to the DDOs. This cut off date will be strictly adhered to this time and the department and its the subordinate officials will be fully accountable for any delay in making payments through the system, due to non-completion of the budget allocation.**
- xv. The Budget allocation status report is facilitated in the departmental budget users login and District Treasury/ PAO user login of the IFHRMS. Thus, the HODs shall monitor the allocation of the budget by their BCOs and take all necessary steps to complete the process by 22.04.2022 at all the levels.
- xvi. The CTA shall also direct the PAOs/District Treasury Officers to look into the budget allocation status on a daily basis and advice the HOD/BCOs attached to their Treasuries/ PAOs in completing the work on the respective due dates.
- xvii. The Budget versus Treasury Actuals YTD (Year-Till-Date) reports at the head of account level as well as DDO-wise expenditure level are available in the system to the budget users of the HODs. This report shall be monitored on a regular basis to review the expenditure trends and take necessary action in controlling or proper utilisation of the expenditure at appropriate levels.
- xviii. The above mentioned YTD reports will be a vital tool to check the expenditure under the salary head of accounts, especially to ensure that drawl of funds, if any, by other department DDOs are as per the approval already given.

4. The allocation of budget and controlling the expenditure are the fundamental duties defined in the Budge Manual, applicable to all the department of the Government. However, the BE/RE/FMA allocation instructions issued over 3 years is mainly aimed at guiding the officials concerned to properly execute the work in the IFHRMS. Hence, the HODs shall be responsible and therefore ensure that the budget allocation is completed within the prescribed time limits.

Yours faithfully,


for Deputy Secretary to Government
(Budget)

Copy to:

The Commissioner of Treasures and Accounts, Chennai-35.

All Officers in Finance Department.

All Sections in Finance Department.