



Finance (SS) Department,  
Secretariat, Chennai-600 009.

**Letter No.52132 / Finance (SS) /2022-1, Dated 25 .03.2022**

From  
**Thiru Pratik Tayal, IAS.,**  
Deputy Secretary to Government (Budget) (i/c)

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

Sir,

Sub: IFHRMS – Allotment of Final Modified Appropriation-I / Final Supplementary Estimates 2021-2022 to Drawing and Disbursing Officers – Instructions – Issued – Reg.

- Ref: 1. Government Letter No.15821/Finance (SS)/ 2021-2, dated 14.09.2021 & 15.09.2021.  
2. Government Letter No.15821/Finance (SS)/ 2022-1, dated 07.02.2022.  
3. Government Letter No.5434/Finance (B.Coord)/ 2022, dated: 07.02.2022.

-----  
The attention of the Secretariat Departments and the Heads of Departments is invited to the references cited.

2. In the Government letters first and second cited, detailed instructions on the allocation of IBE / RBE and RE 2021-22 in the IFHRMS had been issued.

3. The Final Supplementary Estimates (FLSE) for the current financial year 2021-22 has been presented to and passed by the Legislative Assembly on 24.03.2022. Simultaneously, the Programme-cum-Budget units in the Finance Department have issued the Government Orders for the Final Modified Appropriation-I (FMA-I) for 2021-22. The Secretariat Departments and Heads of Departments are aware that the FMA-I and FLSE 2021-22 shall form the basis for the final round of fund allotment and the overall expenditure at all the levels must be contained within the allocation provided under each head of account during the current financial year 2021-22.

....2....

4) The following specific guidelines are issued relating to the allotment of the FMA-I and FLSE 2021-22 by the HoDs / BCOs to the concerned Drawing and Disbursing Officers through the IFHRMS:

- a. The hard copies of the FMA-I G.Os and the FLSE Book have been communicated to the Secretariat Departments and the Heads of Departments.
- b. FMA-I / FLSE 2021-22 allotments to all concerned must be done in the IFHRMS only.
- c. The **FMA-I / FLSE 2021-22** fund allocation to the HoDs has been provided in the IFHRMS on a **net basis**, as per the following formula:

**"FMA-I (+) FLSE 2021-22 (-) the RE UO Note = Net FMA-I/ FLSE Allocation"**

- d. The net FMA-I and FLSE 2021-22 figures have been transmitted to the HODs through the IFHRMS on 25.03.2022 for making allotment to the concerned DDOs.
- e. While distributing the net allotment, due care shall be taken to provide adequate funds to those DDOs who have done the Budget Transfers transactions. For this purpose, the Budget Transfer Transaction Report is enabled to the concerned budget users.
- f. All the ASLs assigned in Finance Department till 23.3.2022 has been fully considered in the FMA-I/ FLSE 2021-22. Hence the ASLs already distributed in the system by the HODs/ BCOs shall be taken into consideration while making the 'Net FMA-I/ FLSE Allocation' to the respective DDOs.
- g. Further, the ASLs already assigned but not distributed by the HoDs will also be blocked in the IFHRMS since the required funds have been provided in the FMA-I/ FLSE 2021-22. This will apply in the case of New Service / New Instrument of Service / Direct Inclusion types of ASLs as well.
- h. The 'Net FMA-I/ FLSE Allocation' shall be done in the prescribed form/ excel file download-upload method in the IFHRMS, as was done in the case BE and RE allocations.
- i. A statement showing the head of account-wise Budget Estimates/ First Supplementary Estimates/ Revised Estimates/ FMA-I and FLSE 2021-22 fund allocation is also facilitated as the 'HOD FMA Summary Report' separately.
- j. The HoDs shall first check and ensure with the hard copies that the BE/SE-I/RE/FMA-I/FLSE 2021-22 values in the IFHRMS are correctly depicted.
- k. The 'Net FMA-I/ FLSE Allocation' can be an increase, decrease or equal to the RE UO Note 2021-22.
- l. Both the increase and the cut (decrease) in the 'Net FMA-I/ FLSE Allocation' shall be allotted by the HoDs / BCOs to the concerned DDOs, **especially, the decrease must compulsorily be enforced so that the overall expenditure**

....3....

**is kept within the allocated ceilings, in the context of the Final Supplementary Estimates 2021-22 already approved by the Legislative Assembly.**

m. It is the discretion of the HODs to make re-allotments amongst the concerned DDOs, but within the approved allocations and the expenditure already incurred by such DDOs.

n. The YTD (Year-Till-Date) expenditure as booked in the IFHRMS is enabled in the system. The YTD, as of now, covers the treasury / PAO level expenditure and the transactions booked at the AG (A&E), Chennai will not be part of it.

o. Under YTD, the expenditure incurred through the Treasuries and PAOs till the previous working day will be displayed. Hence, both the HOD FMA Summary Report and the Excel file download for doing the 'Net FMA-I/ FLSE Allocation' shall be verified for the latest expenditure details.

p. As the 'Net FMA-I/ FLSE Allocation' is based on the RE U.O. Note 2021-22 allocation, the system will uniformly set the RE allotment as the base for all the DDOs.

q. The ASLs distributed to the DDOs after the RE will not be considered by the system and any such ASL already distributed should be adequately provided through this FMA-I/ FLSE net allocation.

r. In case if the RE U.O. Note 2021-22 allotment has not yet been completed by any of the BCOs, their below level DDOs will face the problem of negative balance budget. Therefore, such BCOs must simultaneously complete the RE as well as 'Net FMA-I/ FLSE Allocation' in the system.

s. As the current financial year 2021-22 will end in a week's time and the appropriations will lapse on 31.3.2022, the 'Net FMA-I/ FLSE Allocation' must be properly distributed in time so that the expenditure authorized by the competent authority can be incurred without any lapses.

5. Therefore, all the Secretariat departments the Heads of the Departments are requested to give personal attention to this and suitable instructions to the concerned officials under their control including the BCOs in the Regions / Districts/ etc. and ensure the FMA-I/FLSE 2021-22 net allocation given by the Finance Department is properly allotted well in time. A copy of this letter and user manual for the FMA/FLSE allocation are hosted the user login page of the IFHRMS portal also ready reference all concerned.

Yours faithfully,

  
For Deputy Secretary to  
Government (Budget) (i/c)

GB  
25.03.22.