



Finance (SS) Department
Secretariat,
Chennai-09.

Letter No.15821/Finance(SS)/2021-2,Dated:14.09.2021

From
Thiru.S.KRISHNAN, IAS.,
Additional Chief Secretary to Government.

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

Sir / Madam,

Sub: IFHRMS – Revised Budget Estimates 2021-22
– Allotment of Budget in the IFHRMS –
Instructions – Issued.

Ref: Government Letter No. 15821/ Finance (SS) /
2021-1, dated: 30.3.2021.

The attention of the Secretariat Departments and the Heads of Departments is invited to the Government letter cited, wherein detailed guidelines and instructions had been issued for allotment of the Interim Budget to the subordinate offices and the other implementation department offices.

2) The following guidelines/ instructions are issued in connection with the allotment of the Revised Budget Estimates for 2021-22:

I) RBE Allotment:

- a. The Revised Budget Estimates have been pushed to all the departments through the IFHRMS on 3.9.2021 and the same shall be verified with the hard copies of the Demands for Grants already given to the departments.
- b. The HoDs shall generate and download the budget allocation files in Excel file format from the IFHRMS and prepare necessary allotment statements to the BCOs/ DDOs concerned.

- c. The online approval for the allotment of the RBE funds to the concerned BCOs/ DDOs in the system will be enabled after the issue of the Main Appropriation G.O. and the Quarterly Control of Appropriation G.O.
- d. **After the Main Appropriation G.O. is issued, the expenditure for the current financial year 2021-22 shall be made with reference to the RBE 2021-22 allocation only.**
- e. As such, *the RBE allotment shall be done afresh in the IFHRMS, duly taking into consideration the Budget Transfers and the ASL distributions made (explained in the following paragraphs) so far during the current financial year.*
- f. **In the meantime, as explained in (b) above, the BCO-wise allotment statement shall be finalized by the HoDs by 17.9.2021** and communicated to their BCOs with clear-cut instructions to prepare the DDO-wise allotments in order to avoid the delay in making the distribution in the online system.
- g. **It is categorically informed that with effect from 1.10.2021, the bill preparation and passing of the bills in the Treasuries will be strictly in accordance with the RBE allotment only.**
- h. **For this purpose, the HoDs shall complete the budget allotment latest by 21.9.2021; thereafter, the BCOs shall generate the budget allocation files in the IFHRMS and complete the allotment of RBE to their below level DDOs by 28.9.2021.**
- i. **The HoDs must be aware that the budget allotment status by their subordinate offices has already been enabled in the IFHRMS and the RBE allotment activities can be very well monitored on daily basis. This status report is made available to the Treasury Officers and the Pay & Accounts Officers also to help track the status and furnish it to the District Collectors.**
- j. **The HoDs are thus directed to give specific instructions to their subordinate offices in this regard and hold virtual meetings to drive home the point that the preparation of bills from 1.10.2021 will be based on RBE funds only and if it is not distributed by 28.9.2021, the concerned DDOs will not have funds to prepare the bills to the Treasuries.**

- k. The HoDs shall ensure that the timelines given herein are strictly adhered to by all the offices under their control and the concerned officers will be held responsible for disruption, if any, in the disbursement of payments from the Treasuries due to non-allotment of the RBE funds by 28.9.2021 at all the levels.
- l. The Commissioner of Treasuries and Accounts shall give suitable instructions to the District Treasury Officers/ Pay & Accounts Officers to monitor the RBE fund allotment in the system by the BCOs and report it to the District Collectors for a review.
- m. The District Collectors are advised to look into the matter personally in parallel and hold meetings with the district level officers in their districts first to emphasize the importance of the matter, then review the progress and instruct the pending offices to complete the task by 28.9.2021.

II) Centralized Budget Concept for Salary related Object Heads:

- n. The Centralized Budget concept will be 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. The detailed guidelines in this regard will be issued separately.
- o. Under the Centralized Budget concept, the head of account-wise budget shall not be allotted to the subordinate offices and such budget amounts will be retained at the HoD level by the system itself.
- p. Based on the post level and bill level validations made in the system, the employees' salary related bills will be processed in the system. The details of DDO-wise expenditure incurred under each head of account will be provided in the form of a daily report to the HoDs concerned for verification and rectifying withdrawals by the unauthorized DDOs.

III) Revised Quarterly Control of Appropriation System for RBE 2021-22:

- q. The revised orders on the Quarterly Control of Appropriation (QCA) System will be issued separately by the Finance (BG.I) Department for the RBE 2021-22.

- r. The system will accordingly allow the expenditure upto the limits of QCA exemptions allowed in the revised orders at the object head/ sub-head levels. Further, the previously allowed QCA relaxations based on the IBE 2021-22 will also be considered by the system.

IV) Disabling of 'Quarter-wise Allocation' option for RBE 2021-22:

- s. ***Considering the fact that the second quarter is nearing its end and the third quarter will start from 1.10.2021, the 'Quarter-wise Allocation' option facilitated for the IBE 2021-22 is disabled for the RBE 2021-22, since the system will insist to complete the first two quarter allotments which serves little purpose in the remaining period of the current financial year.***
- t. **Hence, the HoDs are advised to use the 'Annual Allocation' option enabled in the system for the RBE 2021-22 allotment process.**

V) Availability of ASL funds after the RBE:

- u. The Additional Sanctions issued over and above the IBE 2021-22 through ASL Numbers 1 to 203 have been included in the RBE 2021-22 provisions and ***hence those additional sanctions have been deducted from the ASL mode of allotment in the Bill page to the DDOs.*** Therefore, the HoDs shall accordingly provide necessary funds in the RBE 2021-22 to the BCOs of such DDOs in order to regulate the expenditure incurred by such DDOs.
- v. The additional funds issued from ASL Number 204 will alone be retained in the ASL mode of allotment in the Bill page to the DDOs. Anyhow, this will not cover the NS/ NIS/ Direct Inclusion types of ASLs, since such items will be available for distribution after inclusion in the Supplementary Estimates.

VI) Effect of Budget Transfers done in IBE 2021-22 and the procedure to be followed in the RBE allotment:

- w. The Budget Transfer already done will be retained in the RBE scenario also. Hence, Budget Transfer need not done once again in the RBE.
- x. However, while doing the RBE allotment at the HoD level, an amount equivalent to the amount of budget transferred from the HoD office DDO


code to the below level hierarchical DDOs or DDOs of other HoDs must also be provided/ retained.

- y. In addition, while distributing the balance RBE funds, amounts not less than the budget transfer done from the BCO codes to the below level hierarchical DDOs or DDOs of other HoDs shall be provided to such BCOs without fail.
- z. For this purpose, a new 'Transaction-wise Budget Transfer' report will be enabled in the 'Budget Search' menu.
- aa. Therefore, **the HoDs and the BCOs must ensure that a minimum of RBE allotment shall be made equivalent to the net Budget Transfer already effected under the HoD DDO code and the BCO DDO codes. The balance budget shall only be distributed to the remaining DDOs.**
- bb. Further, allowing the Budget Transfers and the RBE allotment simultaneously will be detrimental in earmarking the net budget transferred amount in the RBE allotment process.
- cc. Hence, **the Budget Transfer menu will be disabled in the system from 18.9.2021 to 30.9.2021 till the RBE allotment is completed at the BCO level. For this purpose, the Budget Transfers initiated in the system and pending for approval will not be considered for allotment.**
- dd. **Hence, budget transfers, if any needs to be done, shall be accordingly prioritized and completed by 17.9.2021 by the HoDs as well as the BCOs and the HoDs shall specifically instruct their BCOs in this regard.**

3. As per the instructions contained in the Tamil Nadu Budget Manual, it is the responsibility of the Chief Controlling Officers (at HoD level) and the Controlling Officers (at BCO level) to promptly allot the budget within the approved allocations and ensure that the overall expenditure is maintained within the approved budget at each level. Therefore, the HoDs are advised to strictly follow the instructions contained in this Government letter and give suitable directions to their subordinate offices to follow these guidelines/ instructions and complete the process by 28.9.2021 without fail.

4) A copy of this letter is hosted in the user login page of the IFHRMS portal also for ready reference of all concerned.

Yours faithfully,

 15/09/2021.

for Additional Chief Secretary to Government

CB
15-9-21

Copy to:

The PCB Officers and Units / Core Sections
in Finance Department.