



Finance (SS) Department  
Secretariat, Chennai-09.

**Letter No.15821 Finance (SS)/2022-1, Dated: 07.02.2022**

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

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

Sir,

- Sub: IFHRMS – Allotment of Revised Estimates 2021-22 to Drawing and Disbursing Officers – Instructions – Issued - Reg.
- Ref: 1. Government Letter No.46519/Finance (SS)/2020-1, dated 24.12.2020.  
2. Government Letter No.15821/Finance (SS)/2021-2, dated 14.09.2021.  
3. Government Letter No.15821/Finance (SS)/2021-6, dated: 15.09.2021.

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The attention of Secretariat Departments and the Heads of Departments is invited to the Government letters cited, wherein detailed instruction had been issued for allotment of the Revised Estimates 2020-21 and the Revised Budget 2021-22 to the subordinate offices and the other implementation departments through the IFHRMS.

2. The following instructions are issued in connection with the allotment of the Revised Estimates for 2021-2022.

**I. RE Allotment:-**

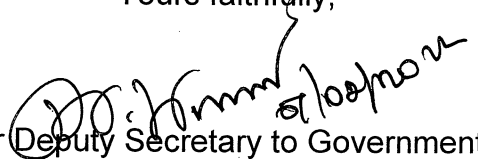
- The Revised Estimates have been pushed to all the departments through the IFHRMS on 31.01.2022 and the same shall be verified by the HODs with the hard copies of the RE U.O. Notes issued to the departments by the concerned PCB units in Finance Department.
- The RE U.O. Notes include the provisions made in the First Supplementary Estimates 2021-22 for the NS/NIS/DI types of ASLs.
- The RE U.O. Notes also cover the provisions for the SI/RE-FMA/ Re-Appropriation types of ASLs sanctioned during the current financial year from ASL No.204 till 14.01.2022 (ASLs from 1 to 203 had already been included in the RBE).

- d. As such, the RE allotment shall be finalized duly taking into consideration the ASL distribution & Budget Transfer made during the current financial year.
- e. In respect of Budget Transfer, the net total of transfers made and received in IBE/ RBE/ ASLs is retained in the system and the same shall be considered during RE allotment. Thus, an amount equivalent to the net total budget transfers made shall be retained under the DDOs code from which such transfers were made already.
- f. The system will prompt the HODs/ BCOs to provide sufficient amount against the net Budget Transfer and it must be strictly adhered to. For this purpose, the Budget Transfer Transaction Report is facilitated to the HODs/ BCOs for verification (sample format is enclosed).
- g. Further, the year-till-date (YTD) actual expenditure incurred through the Treasuries/ PAOs till the previous working day is also shown in the system against each DDO. Hence, it shall also be ensured that DDO level the RE allotment is not less than the amount already spent and any excess must be compulsorily met from the overall RE communicated by the Finance Department.
- h. The HODs shall generate the RE allocation files, make necessary allotments to the BCOs/ DDOs concerned and approve the same in the IFHRMS on **or before 09.02.2022.**
- i. The HODs, after approval of the allocation at their level, shall follow it up with the BCOs and ensure that the **RE allotment till the last level DDOs is completed by 14.02.2022 without fail.**
- j. For this purpose the RE allotment status by their subordinate offices can be monitored on daily basis in the IFHRMS which the HODs must be aware. This statement is enabled to treasury units as well.
- k. After the communication of RE U.O. Notes by the Finance Department, the expenditure will be regulated based on RE provision only.
- l. Hence, after the final cut-off date of 14.02.2022 given for completion of RE allotment at all the levels, the previously allocated RBE 2021-22 plus ASLs upto 14.01.2022 will be replaced with the RE allotment figure plus the ASLs if any sanctioned from 15.01.2022.
- m. **Therefore, if the RE allocation is not completed by 14.02.2022, the DDOs will have literally zero allotment and not able to present bill to the treasuries from 15.02.2022.**
- n. Further, the Budget Transfer process will be allowed only after the completion of the RE allocation by the respective HODs/ BCOs.
- o. The centralized Budget concept introduced during RBE 2021-22 for the salaries related object heads (30101 Pay, 30102 Medical Allowance, 30106 HRA, 30108 CCA and 30301 Dearness Allowance in respect of 'Employee salary Bills' type of expenditure), will be continued in RE 2021-22 also. Hence, the RE allocation for the above object heads shall not be distributed in the system.

3. As per the instructions contained in the Tamil Nadu Budget Manual, Chief Controlling Officers (at HoD level) and the Controlling Officers (at BCO level) shall be responsible to complete the allocations promptly and ensure that the overall expenditure is maintained within the approved ceiling 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 instructions and complete the process by 14.02.2022 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,

  
for Deputy Secretary to Government  
(Budget)

**Copy to:**

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

### Budget Transfer Transaction Report

Adjustment No.	Adjustment Date	Initiator DDO Code	Initiator DDO Name	DDO Code	DDO HOD Code	DDO Name	HOA HOD Code	HOA Code	DH Code	Debit	Credit