



FINANCE (BUDGET GENERAL-I) DEPARTMENT

G.O.No.149, dated 15th March 2024

(Sobakiruthu, Panguni - 2, Thiruvalluvar Aandu 2055)

Budget – Control of Expenditure – Continuance of Quarterly Control of Appropriation – Budget Estimates 2024-2025 - Orders - Issued.

Read the following:-

1. G.O.Ms.No.404, Finance (BG.I) Department, dated 16.06.1992.
2. G.O.Ms.No.730, Finance (B.Coord I) Department, dated 20.10.1993.
3. G.O.Ms.No.520, Finance (BG.I) Department, dated 27.06.1994.
4. G.O.Ms.No.100, Finance (BG.I) Department, dated 31.03.2003.
5. G.O.Ms.No.167, Finance (BG.I) Department, dated 31.03.2004.
6. Govt.Lr.No.27289/ Finance (BG.I) Department, dated 30.04.2004.
7. Government Letter No.35751/BG.1/2019-1, Dated 29.07.2019.
8. G.O.Ms.No.224, Finance (BG.I) Department, dated 31.03.2020.
9. Government Letter No.15417/ Finance (BG-I) Department, dated 30.03.2021.
10. G.O.Ms.No.210, Finance (BG.I) Department, dated 20.09.2021.
11. G.O.Ms.No.99, Finance (BG.I) Department, dated 31.03.2023.
12. G.O.Ms.No.108, Finance (B.Coord) Department, dated 29.02.2024.

ORDER:

In the reference eleventh read above, orders had been issued for continuance of the system of Quarterly Control of Appropriation in the year 2023-2024 for the purpose of better expenditure management, financial control and accountability.

2. After careful review, Government directs that the system of Quarterly Control of Appropriation shall continue to be implemented for the allocations made in Budget Estimates 2024-2025, as follows:

- (a) **The Quarterly Control of Appropriation shall be followed:** During the Vote-on-Account period also, the quarter-wise distribution allocation shall be made with reference to the total budgeted amount only under each Head of Account based on the Annexures I to IV to this order.
- (b) The IFHRMS takes care of the QCA applicable and exempt heads of accounts notified by the Government from time to time.

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- (c) The HoDs shall use the “Annual Allocation” mode and accordingly allot annual budget under each HoA to the respective DDOs. The system will distribute DDO-wise budget into four quarters and will allow the DDOs to incur the expenditure as per the QCA exempted / QCA applicability norms prescribed herein. **After budget allocations, if the DDOs require additional funds for the current quarter, the HoDs shall allot additional funds available to them based on the need of the respective DDOs using either the “Quarter Mode or Annual Mode”.**
- (d) The budgetary allocation made in the IFHRMS will automatically reach the concerned Budget Controlling Officers (BCOs) / Drawing and Disbursing Officers and the authorized officials in the respective offices can see the budget allocated to them by logging into the IFHRMS using their user ID and password. The budget allocation details can be downloaded as a report and the print-out option is also facilitated in the IFHRMS.
- (e) In addition, the DDOs wise budget allocation / availability data will be automatically shown in the system for preparation and presentation of the bills by the DDOs to the Treasuries. Thus, once the budget allocation is completed properly by the HoDs / BCOs in the IFHRMS, there will not be any requirement to upload the budget data of any DDO through the WEB-ADI option by the Treasuries for the Budget 2024-2025. **The back-end data updation / corrections are strictly prohibited and all the transactions must be carried out by the respective users only.**
- (f) Simultaneously, the Sub-Treasury / District Treasury / Pay & Accounts Offices can also see the budget allocation made to the DDOs attached to their treasury offices and can take a DDO-wise print-out of the same. Thus, the budget allocation completed in the IFHRMS facilitates the budget availability information to all the DDOs / Treasuries.
- (g) The IFHRMS generated quarterly budget allocation statement shall be verified by the HoDs and other BCOs and a copy of the IFHRMS generated quarter-wise distribution statement of appropriation duly signed should be sent to the Pay and Accounts Officers / Treasury Officers and the respective subordinate officers concerned. The subordinate offices and the Pay and Accounts Officers / Treasury Officers should ensure that the online budget distribution statement received from the higher offices is correctly reflected in their logins. Any variation / discrepancy noticed between the two figures, it must be immediately brought to the notice of the Finance (IFHRMS and SS) Department. Further, the bills shall be passed by the Treasury units based on actual eligibility norms as per this G.O.
- (h) The instructions given in (a) to (g) above shall equally apply to the BCOs and other subordinate offices and the HoDs must monitor and ensure that these instructions are scrupulously followed by their subordinate level offices also.
- (i) The Pay and Accounts Officers / Treasury Officers / Sub-Treasury Officers may admit salary and the items of expenditure indicated under “General Exemption” in paragraph 4 below without insisting on quarterly regulations.

- (j) Any additional expenditure in the quarter, over and above the authorized appropriation for that quarter, can be incurred only on the basis of a specific authorization by the Government in Finance Department, through the IFHRMS, which, in turn must be distributed by the HoDs to the concerned DDOs wherever required.
- (k) The Commissioner of Treasuries and Accounts shall issue necessary instructions to his subordinates, to ensure that bills presented to them are cleared only with reference to these instructions.
- (l) The enforcement of the Quarterly Control of Appropriation system is to ensure the rush of expenditure at the close of the financial year is avoided and the quarterly allocations are utilized, as far as practicable in the same quarter itself. In order to remove operational difficulties and with the objective of ensuring smooth implementation of budgeted schemes, the Government also permit the Heads of Department to carry over the balance appropriation from the preceding quarter to the subsequent quarter during 2024-2025 and the same is incorporated in the IFHRMS wherein the unspent balance of the previous quarters will be automatically made eligible for spending in the current quarter.
- (m) **As additional sanctions are accorded over and above the provisions made in the Budget Estimates 2024-2025 where such budgetary provisions are insufficient to meet the expenditure, it is implied that the system of Quarterly Control of Appropriation is obviously relaxed for the entire provision made for the Financial Year while according additional sanctions so.**

3. The Government also direct that:-

- (i) The earlier practice of reserving 15% of the appropriation had been dispensed with from the year 2018-2019 onwards and the same should be followed for the year 2024-2025 also. **The available appropriation should be distributed as per the format in the Annexure I to IV to this order. However, it is at the discretion of the HoD / Chief Controlling Officials to keep a portion of the appropriation as a reserve under certain Heads of Account for valid reasons.**
- (ii) The Heads of Departments are requested to ensure that the total expenditure including additional sanctions accorded by the Government from time to time, under the Demand (Revenue, Capital and Loan) shall not exceed the appropriation obtained in Vote-on-Account during the Vote-on-Account period and the total appropriation available in Budget Estimates 2024-2025 and Supplementary Grants, if any, in the subsequent period, **subject to the condition that this criteria is not applicable for the following items of expenditure:-**
 - (a) Charged Expenditure
 - (b) Ways and Means Advances
 - (c) Advance drawals as per Treasury Rule 27
 - (d) Expenditure under the Major Head 2245.

- (iii) Even in case of QCA relaxation accorded by the Government for any particular head of account and / or additional sanctions accorded by the Government, it should be ensured that the overall expenditure shall not exceed the available appropriation under particular Demand as mentioned in the para 3 (ii) above.

GENERAL EXEMPTIONS TO THE SYSTEM OF QUARTERLY CONTROL OF APPROPRIATION:-

4. The Government exempts the following items of expenditure from the operation of the Quarterly Control of Appropriation System for the provision made in the Budget Estimate 2024-2025:-

a) Schemes - Sub Head Level – Fully Exempted

- (i) All Central Sector Schemes and the schemes Shared between the State Government and Union Government
- (ii) All Externally Aided Projects
- (iii) Rural / Urban Development Schemes of
 - a. Swachh Bharat Mission
 - b. Aajeevika (NRLM)
 - c. Indira Awas Yojana / Pradhan Mantri Awaas Yojana (Gramin)
 - d. Schemes implemented with NABARD assistance
- (iv) Pradhan Mantri Fasal Bima Yojana (PMFBY)
- (v) Marriage Assistance Schemes
- (vi) Moovalur Ramamirtham Ammaiyar Ninaivu Pudhumai Pen Thittam
- (vii) Dr. Muthulakshmi Reddy Memorial Maternity Assistance Scheme
- (viii) Free Supply of Sewing Machine
- (ix) Assistances under Chief Minister's Uzhavar Pathukappu Thittam (Chief Minister's Farmers Security Scheme)
- (x) TANII (Part II) Schemes (Recurring / Non recurring expenditure)
- (xi) Supply from Central Stamp Stores
- (xii) Grants for waiver of agricultural loans availed by farmers from Co-operative Institutions
- (xiii) Grants for payment of Interest on agricultural loans availed by farmers from Co-operative Institutions
- (xiv) Interest Subsidy to Co-operative institutions towards reduced interest for crop loans to the farmers
- (xv) Interest subsidy to Co-operative institutions for crop loan to the farmers Under Special Component Plan
- (xvi) Grants for waiver of jewel loans availed by poor people from Co-operative Institutions
- (xvii) Grants for waiver of Co-operative Loans availed by Women Self Help Group from Co-operative Institutions

- (xviii) Magalir Urimai Thogai
- (xix) Grants to Unorganised Labour Welfare Board
- (xx) Grants to Unorganised Labour Welfare Board under Special Component Plan
- (xxi) Grants to Unorganised Labour Welfare Board under Tribal Area Sub-Plan
- (xxii) Fairs and Festivals
- (xxiii) Contribution to Central Water and Power Commission
- (xxiv) Grant towards Payment of interest for the loan obtained by TNRHIDC for implementation of IAY Scheme
- (xxv) Lease amount payable to Kerala Government

b) Object Head Level – Fully Exempted

- (i) Salaries and Dearness Allowances (excluding Travel Concession)
- (ii) Encashment of Leave Salary
- (iii) Fixed Travelling Allowances
- (iv) Wages
- (v) Telephone charges
- (vi) Electricity charges
- (vii) Service Postage & Postal Expenditure
- (viii) Rent, Rates and Taxes
- (ix) Pension including Old Age Pension
- (x) Gratuities
- (xi) Scholarships and Stipends
- (xii) Transfer Travelling Allowance
- (xiii) Payment for Professional and Special Services in respect of Pleaders Fees, Special Services, Contract Payment and Other Payments only
- (xiv) Compensation
- (xv) Interest Payments (including interest on belated payments)
- (xvi) Purchase of Computers and Maintenance of Computers
- (xvii) Procurement of Agricultural Inputs
- (xviii) Contributions to Specific Fund and Insurance Premium
- (xix) Prizes and Awards
- (xx) Purchase of Motor Vehicles
- (xxi) Inter-Account Transfer
- (xxii) Write-off and losses
- (xxiii) Investments
- (xxiv) Medicine
- (xxv) Cost of Books / Note Books / Slates, etc.

(xxvi) Royalty

(xxvii) Festival Advances

c) Head of Account Level – Fully Exempted

(i) 2011 02 101 AB 31009 Others

(ii) 2011 02 103 AA 33601 International Programmes.

d) Loans and Advances

Loans and advances sanctioned to the State Government Servants like Marriage Advance, Motor Conveyance Advance, House Building Advance, etc. under the **Major Head 7610.**

e) Public Debt

Repayment of Principal under the **Major Heads 6003 and 6004.**

f) Capital Expenditure

Capital Expenditure under the Major Head 4000 to 5999 for Forest Department, Public Works Department, Water Resources Department and Highways Department as indicated in the **Annexure III** to this order.

g) Other than Capital Expenditure for Public Works (Buildings), Water Resources and Highways Departments as indicated in the **Annexure IV** to this order.

5. Object Head Level - Partially Exempted Items:

(i) Machinery & Equipments - Upto 60%

(ii) Maintenance under the Detailed Head 18 - Upto 60%

(iii) Minor Works - Upto 60%

The proportionate level of distribution of the balance funds for the remaining quarter in respect of the above items are indicated in the **Annexure II** to this order.

(iv) In respect of all Departments and categories not covered under general exemption and **Annexure II to IV**, the quarter wise distribution as indicated in the **Annexure I** to this order shall be followed.

6. QCA RELAXATION IN IFHRMS: Since 31.07.2019, the QCA relaxation process had been made as a fully online process under IFHRMS. Thus, all Heads of Department are directed to send / initiate proposal for QCA relaxation through online IFHRMS only. **After approval in Finance Department, the Heads of Department should distribute the QCA relaxed amount i.e., extent of relaxed amount to the required DDOs without the intervention of the BCOs in the IFHRMS itself.**

7. The Heads of Departments are directed to promptly carry out the reconciliation of accounts with Pay and Accounts Offices / Treasuries / Office of the Accountant General, periodically without any backlog.

8. The Additional Chief Secretaries / Principal Secretaries / Secretaries to Government have the responsibility to continuously evaluate the financial performance of different Heads of Department under their administrative control and

also ensure that the expenditure is maintained within the Budget provisions. In addition to the measures outlined in the order fifth read above and in other instructions, **the Heads of Department are free to adopt any other control measures on expenditure to achieve economy.**

9. It is the responsibility of all Administrative Departments and the respective Heads of Departments to ensure that the budgeted Government programmes are implemented speedily. While doing so, the canons of financial discipline, propriety and accountability should be maintained at all costs.

(BY ORDER OF THE GOVERNOR)

**T. UDHAYACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT**

To

The Additional Chief Secretaries / Principal Secretaries / Secretaries to Government, Departments of Secretariat, Chennai - 9.

All Departments of Secretariat (Bills) (2 copies).

The Secretary to the Governor, Governor's Estate, Chennai - 22.

The Legislative Assembly Secretariat, Chennai - 9.

All Heads of Department.

The Registrar General, High Court, Chennai -104.

The Secretary, Tamil Nadu Public Service Commission, Chennai-3.

The Commissioner of Treasuries and Accounts, Chennai-35.

The Commissioner, Government Data Centre, Chennai-35.

All Pay and Accounts Officers / Treasury Officers / Sub-Treasury Officers.

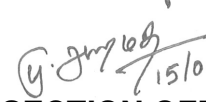
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All Officers in Finance Department, Chennai-9.

All Sections in Finance Department, Chennai-9.

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15/03/2024
SECTION OFFICER

ANNEXURE - I

In respect of all Departments and categories **not** covered under General exemption and Annexure II to IV.

Detailed and Sub-detailed heads	Budget Estimates 2024-25	First Quarter *	Second Quarter *	Third Quarter *	Fourth Quarter
(1)	(2)	(3)	(4)	(5)	(6)
	100%	25%	25%	25%	25%

ANNEXURE – II

Partially exempted items

Detailed and Sub-detailed heads	First Quarter *	Second Quarter *	Third Quarter *	Fourth Quarter	Total
(1)	(2)	(3)	(4)	(5)	(6)
➤ 19 -Machinery & Equipments ➤ 18- Maintenance ➤ 17 -Minor Works	Upto 60%		20%	20%	100%

ANNEXURE - III

Payments for Capital Works (alone) in respect of Forests / Public Works / Water Resources / Highways Departments.

1. Forest Department

Detailed and Sub-detailed heads	Budget Estimates 2024-25	First Quarter *	Second Quarter *	Third Quarter	Fourth Quarter
(1)	(2)	(3)	(4)	(5)	(6)
	100%	40%	40%	10%	10%

2. Public Works (Buildings) and Highways Departments

Detailed and Sub-detailed heads	Budget Estimates 2024-25	First Quarter *	Second Quarter *	Third Quarter	Fourth Quarter
(1)	(2)	(3)	(4)	(5)	(6)
	100%	40%	30%	15%	15%

3. Water Resources Department

Detailed and Sub-detailed heads	Budget Estimates 2024-25	First Quarter *	Second Quarter *	Third Quarter	Fourth Quarter
(1)	(2)	(3)	(4)	(5)	(6)
	100%	50%		50%	

ANNEXURE - IV

Public Works (Buildings), Water Resources and Highways Departments - Other than Capital Expenditure

Detailed and Sub-detailed heads	Budget Estimates 2024-25	First Quarter *	Second Quarter *	Third Quarter *	Fourth Quarter
(1)	(2)	(3)	(4)	(5)	(6)
	100%	33%	25%	25%	17%

(*) During Vote on Account period, the expenditure should not exceed the voted amount.

/True Copy/


15/03/2024
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