



Finance (SS) Department
Secretariat, Chennai-09.

Letter No.e-15854678331/ Finance (SS)/2023, Dated: 18.10.2023

From
Thiru Prashant M. Wadnere, I.A.S.,
Additional Secretary to Government.

To
The Commissioner of Treasuries and Accounts department, Chennai-35.
All Heads of Departments
All Secretariat Departments

Sir/ Madam,

Sub: IFHRMS - Head of account tagging to the posts created for drawal and disbursement of salaries to the Government employees - Instructions - Issued.

The Government issues the following clarifications regarding tagging of heads of accounts to the posts created in the IFHRMS, for the purpose of timely drawal and disbursement of salaries to the Government employees:

- a) For changing the existing head of account tagged to the posts already created in the IFHRMS, be it the head of account within the Head of Department or other than the Head of Department budget, the DDO concerned should send a formal request letter to the treasury/ PAO concerned along with a copy of relevant post sanction/ head of account allotment letter.
- b) For tagging the head of account for the posts created with Post Sanction Ledger Number (PSL No.), the DDO is permitted to tag the relevant head of account under the Head of Department budget.
- c) If in case, the post is to be tagged to a head of account of another Head of Department budget, the DDO concerned should send a formal request letter to the treasury/ PAO concerned along with a copy of relevant post sanction/ head of account allotment letter.
- d) Before sending the proposal for changing of head of account/ tagging of other department's head of account to any post, it should be ensured that the proposed head of account should have atleast a token appropriation under the sub-detailed head '30101 Salaries - Pay' and should have sufficient budget allocation for the DDO under '37900 Salary Grants'. If there is no budgetary allocation under the proposed head of account, the DDO cannot be able to draw and disburse the salary to the concerned Government employee, even if the proposed head of account is tagged to the post.

- e) A format for furnishing the change of / tagging of head of account to a post is enclosed herewith.
- f) In the cases of (a) and (c) above, the treasury officer/ PAO concerned should raise a ticket in the IFHRMS, for tagging the head of account to the post proposed by the DDO, after due verification of the copies of relevant post sanction/ head of account allotment letter.
- g) The SI should act upon the ticket raised by the treasury/ PAO and resolve the issue within 24 hours.

2) The above instructions should be scrupulously followed and the CTA and the HoDs are advised to give suitable directions to their subordinate offices in this regard and ensure timely drawal and disbursal of salaries to the Government employees.

Yours faithfully,


For Additional Secretary to Government

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18.10.23

**FORMAT FOR APPLYING CHANGE OF HEAD OF ACCOUNT/ TAGGING
OF HEAD OF ACCOUNT FOR THE POSTS CREATED IN THE IFHRMS**

S. No.	Details required	Details given
1.	Treasury/ PAO Code and Name	
2.	DDO Code, Name and Location	
3.	Head of Department Name	
4.	Post Name with Post Code	
5.	Existing Post or Post created with PSL No.	
6.	If existing post, head of account currently tagged to the post	
7.	If post created with PSL No., PSL No. and date	
8.	Head of account proposed to be tagged	
9.	If proposed head of account pertains to other department budget, mention the name of the other Head of Department	
10.	Details of relevant sanctions in support of proposed change of head of account	Post sanction/ head of account allotment order details and copy to be attached

Signature