

**BUDGET/MOST IMMEDIATE**  
**For Personal Attention**

**LAST DATE FOR RECEIPT OF**  
**FMA-I (Surrender)**  
**PROPOSALS: 18.02.2025**



**FINANCE (B.COORD)DEPARTMENT**  
**SECRETARIAT, CHENNAI - 9**

**Letter No.159 / B.Coord / 2025, Date:03.02.2025**

From  
Thiru. Pratik Tayal, I.A.S.,  
Deputy Secretary to Government (Budget)

To  
The Additional Chief Secretaries / Principal Secretaries /  
Secretaries to Government, Departments of Secretariat, Chennai-9.  
The Heads of Department.  
The Principal Accountant General (A&E), Chennai-18.  
The Principal Accountant General (Audit-I/Audit-II), Chennai-18.  
The Accountant General (CAB), Chennai-9.  
The Director of Treasuries and Accounts, Chennai-35.  
The Principal Secretary, TN Legislative Assembly Secretariat, Chennai-9.  
The Secretary, Tamil Nadu Public Service Commission, Chennai-3.  
The Registrar, High Court, Chennai-104.  
The Registrar, High Court Bench, Madurai-23.  
Heads of all State owned Corporations/ Boards.  
Sir / Madam,

Sub: Final Modified Appropriation for the Financial  
Year 2024-2025 & Final Supplementary Estimates  
for 2024-2025 – Finalization – Instructions –  
Issued.

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The Revised Estimates for the year 2024-2025 have been issued to all Heads of Departments and the Administrative Departments in Secretariat. The hard copies of the U.O. Notes have been obtained from the PCB Units and the RE U.O. Note figures have also been sent from the IFHRMS to the HoDs for distribution to the DDOs, through the system. These Estimates have been fixed after detailed scrutiny and consultations with Heads of Departments and Administrative Departments in the Secretariat taking into account the liabilities in current financial year, future commitments and the resource position of the State Government.

2. Further, the First Supplementary Estimate (FSE) figures for the year (which was presented to the State Legislature on 09.12.2024) and the additional fund requirements sanctioned / authorized to incur by way of RE-FMA / Specific Inclusion / Re-Appropriations till **31.01.2025**, through various Government Orders / Government Letters (as registered in the Additional Sanction Ledger (ASL) maintained in Finance (BG-II) Department) have been considered in the RE 2024-2025.

P.T.O.

3. In order to adhere to the fiscal targets mandated in the Tamil Nadu Fiscal Responsibility Act, 2003 (as amended) and maintain the Medium Term Fiscal Plan envisaged therein, the Revised Estimates 2024-2025 have been fixed with some need-based modifications under some heads. **Therefore, it will not be possible for Finance Department to entertain any proposal for additional allocation of funds at the time of Final Modified Appropriation over and above the amount fixed in the Revised Estimates.**

4. **The Revised Estimates for 2024-2025 which have been communicated will form the basis for finalization of Final Supplementary Estimates (FLSE) 2024-2025 and Final Modified Appropriation (FMA) 2024-2025. It has been decided that only surrender proposals with reference to Revised Estimates would be entertained in order to maintain the target under the Tamil Nadu Fiscal Responsibility Act, 2003.**

5. **The re-appropriation of funds among revenue, capital and loan expenditure and among 'Voted' and 'Charged' expenditure will not be permitted even if there are savings within the same grant.**

6. In rare cases, where specific sanctions have been issued by the Government after finalisation of Revised Estimates by assigning Additional Sanction Ledger Number from **01.02.2025**, such items will alone be considered for additional provision in the Final Modified Appropriation / Final Supplementary Estimate.

7. The Administrative departments and the Heads of Departments will have to re-assess the provisions made under the salary head of account and prepare proposals duly considering the fact that the salary for the month of March 2025 will be paid in April 2025 only. The changes under non-salary items shall also be examined thoroughly and the details thereof shall be furnished clearly indicating the extent of additional funds surrenders and reasons therefor.

8. Further, the expenditure already incurred shall also be duly reconciled with the AG accounts figures. The IFHRMS actuals include both treasury actuals and the AG's daily expenditure bookings. The HoDs shall duly take into consideration the AG's monthly reconciled expenditure figures for finalizing the FMA/ FLSE 2024-2025. Thus departments shall ensure that excess / unauthorized expenditure does not occur under any circumstances. Non-adherence in this regard will be viewed seriously by the Government.

9. **The reasons for the decrease or increase in each case shall be specific and the vague expressions such as "based on actual expenditure", "based on progress of expenditure" etc., must be avoided as stipulated in Para 151 (ii) of Tamil Nadu Budget Manual Volume-I. Based on the suggestions and views obtained from the PAG (G&SSA) and the variations observed in the past, an indicative list of possible reasons for the increase or decrease is attached as**

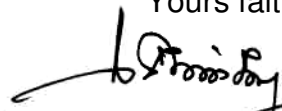
**Annexure- II. This shall be used as a guidance tool while assessing the reasons and the HoDs shall furnish the actual and correct reasons for the increases and decreases in the appropriation made to their departments. It is reiterated again that the Departments shall give specific reasons for surrender / excess over Existing Modified Appropriation (EMA = BE 2024-2025 plus FSE 2024-2025) as the Accountant General (A&E / Audit) have been highlighting this issue in the Entry / Exit Conference for finalization of the Finance and Appropriation accounts every year. The Public Accounts Committee is not willing to accept explanations of a general kind and the concerned Head of Department will be answerable to the Public Accounts Committee for non - compliance.**

10. The Budget cycle for 2025-2026 has been initiated in the IFHRMS and the process upto distribution of RE / BE fixed figures at the head of account level has been completed in the IFHRMS by the HoDs. Further, R.E approved by the Finance Department have also been transmitted to the HoDs through the IFHRMS for allocation to their below level DDOs. In continuation to the above, the FMA/ FLSE proposals shall also be prepared and sent to the Finance Department, through the IFHRMS Application only. The user manual for the FMA/ FSE process is available in the IFHRMS portal for guidance of the users. As indicated in paragraph 2 above, all the SI / RE-FMA / Re-Appropriation types of ASLs issued upto **31.01.2025** plus the NS / NIS / DI types of ASLs already included in the First Supplementary Estimates 2024-2025 have been considered in the RE U.O. Note communicated to the HoDs for distribution. Therefore, the NS/NIS/DI types of ASLs not considered in the First Supplementary Estimates 2024-2025 plus the SI / RE – FMA / Re-Appropriation types of ASLs issued from **01.02.2025 to 07.02.2025** have been calculated by the system and shown in the FMA proposal form in the IFHRMS. This shall be verified by the departments. The HoDs can revise this figure, but as per the instructions given elsewhere in this letter, the HoDs shall restrict the amounts to the level of the FMA/ FLSE calculated by the system. The FMA proposal page will be open in the IFHRMS for the HoDs on 10.02.2025 for submission of the FMA/FLSE proposals.

11. Further, a consolidated form for finalisation of the specific cases of increase / decrease in the salary and non-salary items is facilitated in the IFHRMS for indicating the reasons and a printout option is facilitated for this report. A model format is enclosed herewith for information. The term “SE” in the format refers to Supplementary Estimate. All Heads of Departments and the Administrative Departments of Secretariat are requested to confirm to the Finance Department as to whether all items of expenditure sanctioned as per specific Government Orders / Government Letters have been included in the Revised Estimates and send the FMA / FLSE proposals as specified in paras 7 and 8 above through IFHRMS software before **18.02.2025** and also furnish a signed hard copy to the PCB units concerned. In the event of any discrepancy in the system calculated figures, the same may be brought to the notice of the section concerned in the Finance Department with a copy marked to the Deputy Secretary to Government (Budget).

12. If proposals are not received before the said date, it will be construed that the Heads of Department and the Administrative Departments confirm the Revised Estimates 2024-2025 communicated by the Finance Department and the Revised Estimates 2024-2025 shall be taken into account for finalising Final Modified Appropriation / Final Supplementary Estimates 2024-2025. Non-furnishing of proposal by the Heads of Departments and the Administrative Departments within the said timeframe through IFHRMS may lead to any under / overprovisioning in Final Modified Appropriation in any head of account, for which the Head of Department / Administrative Department concerned is answerable to the Accountant General / Public Accounts Committee.

Yours faithfully,



for Deputy Secretary to Government (Budget)

03/02/2025

Copy to:

Budget / OP / Bills Sections in the Departments of Secretariat,  
Chennai -09.

All Programme-cum-Budget units,  
Finance (BC / SS) Department, Chennai-9.  
SF/SC

(P.T.O. for Annexure)

**Annexure - I**  
**FMA-I FORMAT 2024 - 2025**

Head of Accounts		Detail Head		2024 - 2025							FMA (2024-2025) Proposed	Surr/Excess Amount (FMA Proposed- EMA)	HOD Comments
Code	Name	Code	Name	BE	SE (I and II)	EMA (BE+FSE)	RE	ASL*	Calculated FMA (RE + ASL)	Actual (YTD)**			

\* Includes NS / NIS / DI types of ASLs not considered in the First Supplementary Estimates 2024-2025 plus the SI/ RE-FMA /Re- Appropriation types of ASLs issued from **01.02.2025 to 07.02.2025.**

\*\* Treasury actuals till the previous working day will be shown here. The IFHRMS actuals include both treasury actuals and the AG's daily expenditure bookings. The HoDs shall duly take into consideration the AG's monthly reconciled expenditure figures finalizing the FMA/ FLSE 2024-2025.

// True copy //

  
 SECTION OFFICER  
 03/02/2025

**ANNEXURE - II**

**POSSIBLE REASONS FOR INCREASES AND DECREASES**

<b>Detailed Head</b>	<b>Reasons for Increases</b>	<b>Reasons for Decreases</b>
01 Salaries & 79 Salary Grants	Creation of new posts for the establishment of new offices/schools/courts/hospitals/medical colleges etc.	Due to delay/ non-recruitment and non filling up of vacant posts, resulting in savings of the provisions made in anticipation of such recruitment.
	Filling up of the existing vacant posts through recruitment agencies / employment offices	Due to abolition of posts/ closure/ merger of offices, after scheme completion
	Creation of new/ additional posts for establishment of new office or bifurcating existing office due to administrative purposes.	Due to re-deployment of posts from one office to another, resulting in savings/ excess under the related heads of accounts
	Formation of new Committees / Commission for specific purposes, for which new posts were created	Reorganization of administrative setup based on the recommendations of the specific committees setup by the Government
	Creation of project implementation units for implementation of new schemes	Due to surrendering of posts
	Creation of new land acquisition units and sanction of additional posts for acquisition of lands for various projects	Due to posts filled up with outsourcing on contract basis
	Upgradation of posts from one category to another/ Bulk promotion from one category to another.	Delay in the implementation of Pay Commission recommendations than initially thought of
	Bringing the existing staff from one administrative control into another	
	Revision of pay as per Pay Commission recommendations/ Sanction of Pay Commission Arrear	
	Revision of pay for specific category/ group of employees based on Court Orders, etc.	
Absorption of temporary employees engaged on contract basis into regular establishment/ introduction of special times of scales of pay		

Detailed Head	Reasons for Increases	Reasons for Decreases
02 Wages	Unscheduled enhancement of the rate of wages / Revised rates of wages	Reduction/ discontinuance of the daily wages posts
	Due to additional staff engaged under daily wages than anticipated	Conversion/ absorption into regular establishment/ Contract appointments
	Additional funds required for settlement of arrear claims, if any	Delay in engaging the daily wage workers
03 Dearness Allowances	Consequential impact of reasons envisaged for "Salaries"	Consequential impact of reasons envisaged for "Salaries"
	Enhancement in the rate of Dearness Allowance than estimated	Less than anticipated growth in the DA rates
04 Travel Expenses	Enhancement in the rates based on Pay Commission recommendations	Savings due to closure/ merger of offices, abolition of touring posts
	Adhoc increase in the rates for specific categories	Savings due to economy measures
	Impact of creation of new posts and offices and consequential increases	
	Settlement of pending bills	
	Expenditure in connection with foreign visit	
05 Office Expenses	Increase in telephone charges, office contingencies, electricity charges, postages, purchase of furniture, stationeries due to creation of new offices/ project units/ etc.	Delay in the formation of new offices
	Revision in tariff rates for telephones-mobile rentals/ electricity charges including tax revisions	Savings due to economy measures
	Sanction of additional telephone lines/ broad band connectivity/ approval for new CUGs	
	Replacement of old furniture not contemplated in Budget	
06 Rent, Rates and Taxes	Establishment of new offices/ units and accommodated in private rented buildings	Due to shifting of offices to Government buildings
	Enhancement of rate of rent and sanction of rent arrears	Delay in payment of dues to/ belated claims from Local Bodies
	Due to Revised tariff rates towards Property Tax / Water Charges and payment of arrears	Due to curtailment of lease of period

Detailed Head	Reasons for Increases	Reasons for Decreases
08 Advertising and Publicity	Hike in Advertisement and publicity charges including tax impact	Belated claims from the Advertising Agencies
	Publicity and propaganda in public interest on prevention of diseases and health care, functions and facilitations, launching of new schemes and programmes, visits of dignitaries, etc.	Due to economy measures
	Settlement of pending bills of the previous year	
09 Grants-in-Aid; 11 Subsidies; 12 Scholarships and Stipends	Revision in the scheme guidelines/ scope to cover additional beneficiaries resulting in cost increase	The reasons for the increase may very well suit the causes for the decrease/ savings in the expenditure, like restricting the scheme benefits/ beneficiaries/ reduction in rates, reduction/ delay in Central share and its corresponding impact on State share where both the Central and State share of funds are provided in the budget.
	Direct revision in the eligible grants/ subsidies/ scholarships either by the GoTN or by Gol	
	Announcement of new schemes not contemplated in the Budget	
	Delay and uncertainties in the receipt of central grants and its transfer through GoTN	
	Additional expenditure due to revision in sharing pattern/ short releases on committed liabilities, in cases where State share alone is provided in the budget	Belated claims/ delay in disbursement due to administrative reasons
	Change in the policies of the GoTN/ Gol affecting the scope/ beneficiaries/ existing rates	Savings on account of pruning of beneficiaries list
	Creation of new educational institutions/ medical colleges/ etc. resulting in larger intake of students and the requirement for higher amount of scholarships	Inter year variations in the beneficiary claims which affected the budget numbers
	Sanctions towards natural calamities	
Settlement of arrear/ belated claims		
10 Contributions	Hike in insurance premium and its tax impact	Discontinuance of specific schemes
	Enhancement in the Contribution to specific Funds due to mid year decisions, etc	Austerity Measures adopted



Detailed Head	Reasons for Increases	Reasons for Decreases
16 Major works	Mid-year announcements/ signing of new projects with external assistance/ funding for new schemes by NABARD, etc. for construction of new office buildings including staff quarters/ roads and bridges	Delay in finalization of tenders/ commencement of work due to various reasons including litigations on land acquisition issues
	Creation of additional amenities / infrastructure to the existing buildings	Natural Calamities/ litigations/ shortage material affecting the progress of works
	Change in the scope of work, escalation of price of materials / Schedule of Rates resulting in Revised Administrative Sanction	Water scarcity/ environmental clearance/ area specific problems- local problems
	Early completion of works/ quick progress of works than anticipated during the estimation	Scheme specific reasons should be assigned for the major schemes
	Settlement of pending bills	Shortfall in release of central grants
	Scheme specific reasons should be assigned for the major schemes	Delay in preparation of Detailed Project Report
	Receipt of additional central funds for schemes	
17 Minor Works	Escalation due to revisions in the schedule of rates/ additional or new requirements arising during implementation of works/ increase in labour cost	Due to non availability of materials specifically required
	Expenditure not contemplated in the Budget like repairs arising out of natural calamities, damages, VVIP visits, etc	Non-execution/ delay/ dropping of works
18 Maintenance	Escalation due to revisions in the schedule of rates/ additional or new requirements arising during implementation of works/ increase in labour cost	Due to non availability of materials specifically suited for the works
	Expenditure not contemplated in the Budget like repairs arising out of natural calamities, damages, VVIP visits, etc	Austerity Measures adopted
19 Machinery and Equipments	Based on mid year requirements due to repair/ replacement of existing plant and machinery	Litigations/ delay in supply/ Non-availability of specific materials and goods / administrative reasons
	Belated claims/ settlement	Savings in procurement
	Creation of new offices/ hospital establishments/ implementation of new schemes	Economy measures leading upto cut in sanctions
	Escalation in cost of procurement/ maintenance charges	

Detailed Head	Reasons for Increases	Reasons for Decreases
21 Motor Vehicles	Purchase of new vehicles in lieu of pre-condemned vehicles, not contemplated in budget	Savings in procurement
	Escalation of cost of new vehicles and changes in the tax rates / maintenance and hire charges	Delay in completing procurement procedure
	Purchase of vehicles to the newly established / formed / created Offices, Units, Courts, Commissions, Committees and etc.	Delay in procurements due to litigations/ non-availability of special types of vehicles/ etc
	Purchase of vehicles for the use of VVIPs	Economy measures leading upto cut in sanctions
	Purchase of new ambulances and other large vehicles to the hospitals / police/ prisons/ fire stations	
	Belated claims/ settlement	
24 Materials and Supplies	Creation of hospitals / laboratories / colleges, etc / escalation in cost / belated claim-settlement	Savings in procurement/ delay in supply/ austerity measures
25 Interest	Exchange rate fluctuations for the loans availed under Externally Aided Projects	Lesser provision required due to favourable Exchange rate fluctuations for the loans availed under Externally Aided Projects than anticipated
	Interest on the loans availed under the Floating rate charges	Lesser interest payments on the loans availed under the Floating rate charges than anticipated
	Higher Interest commitments due to inter-year variation of interest rates on the deposits of the GPF, All India Service Provident Fund, Teachers Provident Fund, Panchayat Union School Teachers Provident Fund and Municipal School Teachers Provident Fund	Due to lesser Interest commitments on account of downward reduction in rates on the deposits of the GPF, All India Service Provident Fund, Teachers Provident Fund, Panchayat Union School Teachers Provident Fund and Municipal School Teachers Provident Fund than anticipated
	Fluctuating balances maintained in the Public Deposit account by the account of the Boards and Corporations, Universities, Market Committees etc.	Due to lesser amount maintained in the Public Deposit account by the Boards and Corporations, Universities, Market Committees etc.
	Inter-year change in loan mobilization programme due to various factors like interest rate movements, cash flow requirements, etc.,	

Detailed Head	Reasons for Increases	Reasons for Decreases
27 Pensions; 27 06 Family Pensions	Due to implementation of Pay Commission revision	Belated payment of pay commission arrears
	Revision of pension for group of persons / categories based on the orders of the court	Revision in the age for superannuation
	Differences due to Commutation sanctions / recovery completion	Surrender of reserve provisions made in anticipation of court orders
	Payment of Pay Commission Arrears with retrospective effect	Demise of pensioner / family pensioner/ claimants
	Based on policy decision of the Government, bringing in employees under the Special Time Scale of Pay and consequently for Special pension.	
27 02 Commutation	Variations due to Individual based option exercised and the estimates fixed based on the trend.	Variations due to Individual pay which caused surrender
	Impact of revision in salary at the time of retirement	Revision in Commutation table
	Revision in Commutation table	
27 05 Social Security Pensions	Enhancement of monthly pensions / increase in the beneficiaries based on relaxation of norms or policy decision to relax the upper ceiling / launching of new schemes for targeted groups.	Due to decrease in the number of beneficiaries / claimants
28 Gratuities	Payment of Arrears	Belated settlement of claims
	Due to implementation of Pay Commission revision	Variations due to individual employee based drawals and the estimates can be trend based also
	Increase in Dearness Allowance	
	Variations due to individual employee based drawals and the estimates based on the trend.	
33 Payments for Professional and Special Services	Payment for litigations arising during the course of the year including appeal in Supreme Court	Non-receipt/ belated claims of bills for Pleader Fees/ Special Services/ Contract payments
	Belated claims/ settlement of pleader fees	Non finalisation of outsourcing agency for engaging staff on Contract basis/ litigations
	Increase in Contract payment due to filling up of temporary posts on contract basis/ creation of additional posts on contract basis/ revisions in the rate of contract payment/ belated claim-settlement to third party contract agencies	Termination of the contract workers and regular appointment made through recruiting agencies/ Non-filling up of posts under Contract basis

Detailed Head	Reasons for Increases	Reasons for Decreases
33 Payments for Professional and Special Services	Engagement of Specialised Services including payment of DPR charges/ Software development charges/ technical services for the new schemes	Delay in the selection of Special Services providing-software development agencies/ tender delays/ Non engagement of special services agencies
	Belated claims/ settlement for Special services	Delay in submission of DPRs/ completion of software programmes/ Other Reports resulting in withholding of payments
		Non issuance of G.O. due to administrative reasons
42 Service or Commitment Charges	Exchange rate fluctuations under Externally Aided Projects.	Lesser amount required towards commitment charges due to exchange rate fluctuations under Externally Aided Projects.
	Non-drawal of committed loan amount under Externally Aided Projects than anticipated.	Delay in signing of agreements / loan sanctions resulting in surrender of service charges
	Service charges for the new Loans signed during course of the year	
	Due to rate of revision of affiliation charges to the Medical Colleges and obligatory charges	
45 Petroleum, Oil and Lubricant	Additions to vehicles fleet on account of newly created offices / Units / Commissions / Committees; sanction of new vehicles to the existing offices	Reduction in vehicles fleet due to non-sanction of new vehicles in lieu of condemnation of existing vehicles/ vacancies in the posts officers eligible for use of Government vehicles/ delay-non-filling up of driver posts
	Due to fluctuations of prices of Petroleum, Oil and Lubricant	Delay in the purchase of new vehicles resulting lesser fuel
	Enhancement in fuel ceiling/ bringing in new cadre of officers eligible for fuel charges	Due to fluctuations of prices of Petroleum, Oil and Lubricant
47 Stores and Equipments	Mid year sanction of new hospitals/ medical colleges/ increase in inpatient/ out patients resulting in additional purchase of Stores and Equipments	Delay in finalising tenders/ litigations/ non-availability of specialized procurements/ belated claims/ austerity measures
	Escalation in prices/ emergency procurements to control epidemics	Due to non issuance of G.O. due to Administrative Reasons
	Settlement of arrears / pending claims	
51 Compensation	Settlement of compensation as per directions of various Courts	Delay in settlement due to administrative reasons
	Accidental/ Incidental occurrences	

Detailed Head	Reasons for Increases	Reasons for Decreases
56 Feeding and Cash Doles	Expenditure made during Natural Calamities like drought, cyclone and flood.	
	Revision in the allowance for Uniformed Services	
	Additional recruitments	
64 Lands	Purchase of lands for new/ expansion of projects/ schemes based on mid year announcements	Non issuance of G.O. due to administrative reasons
	Increase in cost based on settlements through private negotiations	Slow progress of land acquisition including litigations
	Enhanced land compensation provided including interest as per the directions of the courts	Dropping of projects/ schemes due to non-viability
66 Medicine	Additional requirements due to increase in inpatient and outpatients/ emergency procurements to handle onslaught of new diseases/ spread of contagious diseases/ medical relief necessitated due to natural calamities	Due to lesser requirement than anticipated
	Increase in procurement due to establishment of new/expansion of Medical Colleges and Hospitals	Delay in finalization of tenders/ non availability of specific drugs
	Purchase of specific medicines from open market due to non availability/ shortage of drugs/ escalation in cost of procurements	Belated claims from suppliers
67 Feeding / Dietary Charges	Increase in the procurement rates / introduction of new edible items / increase in fuel cost / increase in student uptake	Shrinkage of beneficiaries / Stoppage of schemes
	Establishment of more number of hostels to the schools and Colleges and Anganwadi Centres	Delay in finalisation of Tender / Belated claims
	Increase in admittance of in-patients of the Government Hospitals and Medical College Hospitals	
68 Cost of Books/ Note Books/ Slates, etc	Establishment of more number of Medical Colleges, Government schools, Colleges, Engineering Colleges, Libraries and opening of new courts	Due to non finalisation of Tenders / Belated claims
	Starting of new courses and increase in the strength of the Students	

Detailed Head	Reasons for Increases	Reasons for Decreases
72 Training	Increase in expenditure due to fresh recruitments / increases in training cost.	Postponement of training / delay in anticipated recruitment / belated claims
	Introduction of new training programmes during the course of the year / belated settlement of previous year payments	Due to non receipt of claim from the Institute / Agencies
		Due to unavailability of faculties / non availability of office / space postponed training programmes
76 Computer and Accessories	Upgradation of software and hardware/ creation of new offices/ new schemes/ replacement of existing systems during the course of the year and attendant increase in consumables and maintenance cost	Due to delay in finalization of tenders/ non-availability of desired software/ hardware
	Escalation in cost	Belated claims by the suppliers
	Settlement of pending bills on purchase of computers and maintenance	

// True copy //

  
03/02/2025  
SECTION OFFICER