



Finance (SS) Department  
Secretariat,  
Chennai-9.

**Letter No. 18681 / Finance (SS) / 2019-4, dated:11.03.2025**

From  
Thiru R. Narasimha Ragavan,  
Joint Secretary to Government.

To  
All Heads of the Departments

Sir / Madam,

Sub: IFHRMS – Changing of Budget Hierarchy –  
Instruction issued – Reg.

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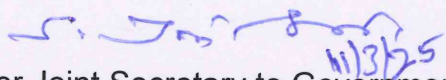
The Heads of Departments are aware that the RE 2024-25 allocations are done in the IFHRMS based on the Budget Hierarchy created in the system for BE 2024-25 by the concerned departments. The changes to the budget hierarchy are regularly received based on the administrative reasons like New (DDO) office creation / district bifurcation / restructuring of the departments etc., While the newly created DDOs are brought under the Budget Hierarchy regularly, in case of re-deployment and migration from the one BCO to another due to district bifurcation, etc. are carried out annually, at the end of the financial year, facilitating the smooth budget allotment in the succeeding financial year.

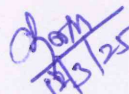
2. It has been decided to carry out such changes arising out of migration of DDOs, etc. which have not yet been carried out in the system. Hence, the HoDs are requested to furnish the pending list of BCO / DDOs, to be newly added and migration of existing DDOs from one BCO to another in the following two prescribed formats to do the necessary changes in the IFHRMS on or before 23.03.2025 through the following e-mail ID: [ifhrms.finance@tn.gov.in](mailto:ifhrms.finance@tn.gov.in).

- a. for New DDOs
- b. for Migration of existing DDOs from one BCO to another

4. The above process has to be completed within a short span of time so as to effectively allocate to the Budget Estimate 2025-26 through the system. This shall be treated as most urgent and if required the concerned officials may be deputed to the Finance department to clarify the changes required to be carried out to expedite the completion of the process.

Yours faithfully,

  
For Joint Secretary to Government

  
11/3/25

## FORMATS

### A. For New DDOs

HOD CODE	TREASURY CODE	OLD DDO CODE (Ex: BH405)	IFHRMS DDO CODE*	DDO NAME	IFHRMS DDO CODE of the DDO from whom budget is received*
(1)	(2)	(3)	(4)	(5)	(6)

### B. For Migration of Existing DDOs from one BCO to another\*\*

HOD CODE	EXISTING TREASURY OFFICE CODE	CURRENT IFHRMS DDO CODE	DDO NAME	EXISTING BCO CODE (IFHRMS DDO) FROM WHOME BUDGET IS RECEIVED	NEW IFHRMS DDO CODE FOR THE MIGRATED DDO (if assigned)	NEW TREASURY OFFICE CODE (if treasury is changed)	NEW BCO CODE (IFHRMS DDO) FROM WHOM BUDGET WILL BE RECEIVED	REMARKS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
								<b>Attach the copies of relevant G.Os / Proceedings</b>

\*\* Re-deployment / Administrative Hierarchical changes (merger of two offices and creation of a new office etc. / Trifurcation - Bifurcation of district