



Finance (SS) Department,
Secretariat, Chennai-9.

Letter No.4290/Fin(SS)/2019-8, dated:26.08.2019

From,

Thiru. H.Krishnanunni, I.A.S.,
Deputy Secretary to Government (Budget)

To

All Secretariat Departments, Chennai-9
All Heads of Departments

Sir/ Madam,

Sub: Budget – Additional sanction of funds through the
concept of Additional Sanction Ledger (ASL) –
Implementation under IFHRMS – Regarding.

Ref: 1. Government Letter No. 4290 / Finance (SS)
Department, dated 01.07.2019.
2. Government Letter No.35751 / Finance (BG-I)
Department, dated 29.7.2019.

In continuation of the Government letter second cited, wherein instructions have been issued for the commencement of online process of sanction of Contingency Fund and relaxation to the Quarterly Control of Appropriation with effect from 31.07.2019, the Government have now decided to include the sanction of additional funds through the Additional Sanction Ledger (ASL) system, also under the online process of the Integrated Financial and Human Resources Management System (IFHRMS). This process will be implemented with effect from 26.08.2019.

2. As far as the ASLs are concerned, the existing manual process of issue of Government Orders and Authorization Letters from the administrative departments, sanctioning the additional funds under the relevant heads of accounts will continue to be in force. In addition, the additional funds approved by the Finance Department will be uploaded in the ASL module of IFHRMS and made available to the Heads of Departments for distribution to the required Drawing and Distributing Officers for incurring the expenditure. This will be a pre-requisite for preparation of bills and passing of the same in the Treasuries from the point of view of adequacy of budgetary funds availability.

1. All PCB Units in Finance Department, Chennai-9
2. All Officers in Finance Department, Chennai-9

ANNEXURE

Note on bringing Additional Sanction Ledger (ASL) Concept under IFHRMS

Currently, the request for additional funds and sanction and assignment of ASL is an offline process only, wherein the proposals from Heads of Departments are received through the Secretariat administrative departments and routed to Finance Department for scrutiny and approval.

2) The additional fund request proposals soliciting funds over and above the Budget are approved by the Programme-cum-Budget units and assigned Additional Sanction Ledger (ASL) Number in Finance (BG.II) Department. Upon approval by Finance Department, the administrative department concerned issues the Government Order/ Authorization letter. The ASL system acts as a tool for monitoring the inclusion of additional sanctions in Supplementary Estimates/ Final Modified Appropriation by the departments concerned. The Treasuries / Pay & Accounts Offices pass the bills for incurring the additional expenditure based on the ASL Number issued by the Finance Department.

3) Under the Integrated Financial and Human Resources Management System (IFHRMS), the budget preparation, allotment to Drawing and Disbursing Officers (DDOs), the bill preparation by DDOs, passing of bills in treasuries and its accounting have all been made as online processes. The Quarterly Control of Appropriation (QCA) and Contingency Fund (CF) Advance request and sanction are also part of the online process only. Therefore, the additional fund sanctions have also been brought under the online system from the time of assigning ASL numbers in Finance (BG.II) Department for the purpose of updation of budget allocation and distribution of the same to DDOs by the Head of Department for preparing and passing of bills under the IFHRMS.

4) In view of the above, in addition to the current offline system of issuing Government Orders/ Authorization letters by the administrative departments, sanctioning the additional funds and assigning of additional sanction ledger numbers (ASLs), the Finance Department will also upload the details of additional sanctions approved in Finance Department in the ASL module designed under IFHRMS.

5) Initially, upon approval of ASLs in Finance Department, a notification will be generated for the concerned budget users in the Heads of Departments giving intimation of the additional funds approved by Finance Department under the relevant head of account(s). Further, after the issue of Government Orders/ Authorization Letters sanctioning the additional expenditure from the administrative departments concerned, a copy of it will be uploaded in the ASL module in Finance (BG.II) Department after which the Heads of Departments will be in a position to distribute the additional funds for the Drawing and Disbursing Officers to incur the expenditure.

6) The Heads of Departments should then distribute the ASLs directly to the required Drawing and Disbursing Officer(s), without channelling the funds through the Budget Controlling Officers. This process needs to be carried out retrospectively from 1.4.2019 onwards, so that the additional funds provided over and above the budgetary allocation during the current financial year 2019-20 will be updated for all the Drawing and Disbursing Officers and the connected Treasuries, in order to prepare the bills in IFHRMS and passing of the same in the Treasuries from the point of view of adequacy of fund availability.

7) The details of ASLs issued from 1.4.2019 onwards have been uploaded in the IFHRMS by the Finance Department and the Heads of Departments should start taking action to distribute the same to the respective Drawing and Disbursing Officers. The distribution of past ASLs can be done parallelly along with the distribution of current ASL. Prior to this, the Heads of Departments should first give suitable instructions to complete the process of distribution of the budget 2019-20 both at HoD and BCO levels immediately and then to start distributing the ASLs issued from 1.4.2019 directly to the concerned Drawing and Disbursing Officers, along with the current ASLs assigned from 26.08.2019.

8) Further, the Heads of Departments are requested to ensure that the distribution of the past ASLs are completed on or before 28.08.2019 without fail and the ASLs issued currently are distributed then and there so that the online bill preparation in IFHRMS which is scheduled shortly can be successfully carried out for budget availability check. This may be treated as 'Very Special' in nature and attached 'Top Most Priority' at all the levels of offices in the departments.


27/8/19
SECTION OFFICER