

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

*LAST DATE FOR RECEIPT OF  
FMA (Surrender)  
PROPOSALS: 1.3.2010*



**FINANCE (B.COORD) DEPARTMENT**  
**SECRETARIAT**  
**CHENNAI 600 009**

**Letter No. 2555 / B.Coord/ 2010, Dated 21.01.2010.**

From  
**K.GNANADESIKAN, I.A.S.,**  
Principal Secretary to Government.

To  
All Departments of Secretariat (Budget/ OP/ Bills Sections).  
The Head of Departments.  
The Accountant General (A&E), Tamil Nadu, Chennai-18.  
The Principal Accountant General (Audit. I), Chennai-18.  
The Accountant General (Audit. II), Chennai-6.  
The Accountant General (CAB), Chennai-9.  
The Commissioner of Treasuries and Accounts, Chennai-15.  
The Secretary, Tamil Nadu Legislative Assembly Secretariat, Chennai-9.  
The Secretary, Tamil Nadu Public Service Commission, Chennai-2.  
The Registrar, High Court, Chennai-104. / Registrar, High Court Bench, Madurai.  
All Programme-cum-Budget Estimates Sections, Finance Department.  
All State owned Corporations/ Boards.

FA  
/ ITS

Sir,

Sub: Final Modified Appropriation 2009-2010 – Final  
Supplementary Estimates for 2009-2010 –  
Finalisation – Instructions – Issued.

The Revised Estimates for 2009-2010 are being communicated to all Heads of Department / Secretariat Departments. The Estimates have been fixed after detailed scrutiny and consultation with Head of Departments / Secretariat Departments keeping in mind the resource position of the State Government. Due care has been taken to ensure that the items sanctioned vide Government Orders / Government Letters pending inclusion in Revised Estimates / Final Modified Appropriation in the current year ( as registered in the Additional Sanction Ledger maintained in Finance BG II Department ) have been included in Revised Estimates 2009-2010.

2. In view of the Medium Term Fiscal Plan of the Government of Tamil Nadu as per the Tamil Nadu Fiscal Responsibility Act, 2003 (as amended in 2005 and 2009 ), the Revised Estimates 2009-2010 has been fixed with due care and some need based modifications were made under some heads in the Revised Estimates. **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 those fixed in the Revised Estimates.**

3. **It has been decided that only surrender proposals with respect to Revised Estimates would be entertained in order to maintain the target achieved under the Tamil Nadu Fiscal Responsibility Act 2003.** These surrender proposals should include the surrenders proposed in lieu of reappropriation already made in Revised Estimates 2009-2010. In rare cases, where specific sanctions have been given by the State Government after finalisation of Revised Estimates and those which have been registered in the Additional Sanction Ledger maintained in Finance (BG.II) Department would be provided for additionally, in the Final Modified Appropriation.

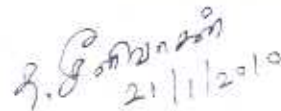
4. **The reappropriation of funds among revenue, capital and loan expenditure will not be permitted even if they are within the same grant.**

5. **As was done last year, proposals for the Final Modified Appropriation 2009-2010 will not be separately called for.** The Revised Estimates 2009-2010, which will be communicated to you, will form the basis for finalisation of the Final Supplementary Estimates 2009-2010 and Final Modified Appropriation 2009-2010. Administrative departments/ Head of Departments will have to reassess the provisions made under the salary head of account and prepare proposals for reducing the allocations in the Format I given in Annexure. These details have to be furnished to the officers concerned in the Finance Department.

6. In cases of surrender under non-salary items, the details thereof may be furnished in the Format II given in Annexure clearly indicating the extent of surrender and reasons therefor. The reasons should be more specific and vague expressions such as "based on actual expenditure", "based on progress of expenditure" etc., should be avoided as stipulated in Para 151 (ii) of Tamilnadu Budget Manual Volume I. It is again reiterated that the Departments should give specific reasons for surrender, as the Public Accounts Committee is not willing to accept explanations of a general kind.

7. All Heads of Departments/ Secretariat Departments are requested to confirm to the Finance Department whether all items of expenditure sanctioned as per specific Government Orders/ Government Letters have been included in the Revised Estimates and send proposals as specified in Paras 5 and 6 above before 1.3.2010. In the event of any discrepancy, the same may be brought to the notice of the officer concerned in the Finance Department in Format III with a copy marked to the Deputy Secretary (Budget). If proposals are not received before this date it will be presumed that the Head of Departments/ Administrative departments confirms the Revised Estimates 2009-2010 already communicated by the Finance Department and the Revised Estimates 2009-2010 shall be taken into account for finalising Final Modified Appropriation/ Final Supplementary Estimates 2009-2010.

Yours faithfully,

  
21/1/2010

for Principal Secretary to Government.

ITS

ANNEXURE

FORMAT - I

SALARY ITEMS

(01. Salaries, 02. Wages, 03. Dearness Allowance.)

Sl. No	Head of Account (Up to Sub-detailed head)	B.E.+FSE 2009-2010	R.E 2009-2010	FMA Proposed 2009-2010	Increase	Decrease
1	2	3	4	5	6	7
(Rupees in thousands)						

FORMAT - II

NON-SALARY ITEMS

Sl. No	Head of Account (Up to Sub-detailed head)	B.E.+F.S.E 2009-2010	R.E. 2009-2010	Surrender from R.E. 2009-2010	FMA 2009-2010 (Column 4-5)
1	2	3	4	5	6
(Rupees in thousands)					

FORMAT -III

**FORM FOR SEEKING INCREASE OVER R.E. BASED ON ADDITIONAL  
SANCTION LEDGER**

Sl. No	Additional Sanction Ledger No.	Head of Account (Up to Sub- detailed Head)	B.E.+ F.S.E 2009- 2010	R.E. 2009- 2010	FMA Proposed 2009- 2010	Increase
1	2	3	4	5	6	7
(Rupees in thousands)						

//True copy//

*(Signature)*  
21/11/2010  
SECTION OFFICER