

GOVERNMENT MEDICAL COLLEGE HOSPITAL SECTOR-32, CHANDIGARH
(ACCOUNTS BRANCH)

29446-49
Endst No. GMCH-SO(A)-AI-2021/

Dated, Chandigarh the,

13 AUG 2021

A copy of letter No. F& PO (5)-2021/7965 dated 28.07.2021 along with its enclosure regarding Cash Management System in the Central Government Modified Exchequer Control based Expenditure Management in respect of Q2 of 2021-22 for compliance is e-circulated to the following:-

1. All HOD's, GMCH-32, Chandigarh.
2. Store Officer, GMCH-32, Chandigarh
3. Office Superintendent (PB-I & PB-II), GMCH-32, Chandigarh.
4. ✓ The System Analyst, GMCH-32, Chandigarh with the request to e-circulate the above letter alongwith enclosures to all concerned.


Assistant Controller (F&A),
Govt. Medical College & Hospital,
Sector-32, Chandigarh

PD e-circulate all.


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MOST URGENT/
FOR STRICT COMPLIANCE

No. F&PO(5)/2020/ 7965
CHANDIGARH ADMINISTRATION
FINANCE DEPARTMENT
(ACCOUNTS BRANCH)

Chandigarh dated the 28-07-2021

To

All the Administrative Secretaries/Heads of the Department,
Chandigarh Administration.

DC(F&A)

**Subject: Cash Management System in the Central Government Modified
Exchequer Control based Expenditure Management in respect of
Q2 of 2021-22.**

Deputy Director, Ministry of Finance, Department of Economic
Affairs, Budget Division, New Delhi vide Memo No. F. No. 12(13)-B(W&M)/2020
dated 30.06.2021 (copy enclosd) has intimated that the quarterly expenditure
plan/monthly expenditure plan of the Chandigarh Administration has been fixed at
the 20% of the Budget Estimates 2021-22 in Quarter-2 (July to September, 2021).
Accordingly, it has been decided to restrict the quarterly expenditure upto 20% of
the Budget Estimates 2021-22. In order to restrict the quarterly expenditure upto
the fixed ceiling of 20%, the following guidelines be adhered to meticulously by
each department and it may be ensured that in no case the expenditure should
Increase beyond the ceiling (20 %):

1. There is no ceiling on expenditure on account of Salaries, Wages, Grants-in-Aid (Salaries). Welfare Pension Schemes, Medical reimbursement payment of Electricity/Water/Telephone/ payment of petrol, Professional Services. The departments should prepare the Salary bills of regular employees well in time and must ensure to present the same in the Treasury Office on or before 25th of every month so that the expenditure should be monitored especially under object head 'Salaries'. If the same is not reached before 25th of every month the concerned DDO shall be held responsible. The salary for the months of July, August and September shall be paid during the quarter only and liability of such payments shall not be transferred to next quarter under any circumstances.

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2. The bills under the other object heads shall be presented in the Treasury Office on or before 28th of each month.

Head of Departments are advised to observe the Guidelines strictly
and regulate the expenditure accordingly in the current quarter of this Fiscal as per

6/8/21

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DC-V

Guidelines would
of Economic Affairs
regular basis

mail

Planning Officer <poplanning@gmail.com>

Management System in Central Government - modified exchequer control based expenditure management in r/o Q2 of 2021-22

Tue, Jul 6, 2021 at 11:46 AM


Section Officer Budget II <sobud2@mha.gov.in>
To: Tirumugam <saofinandaman@gmail.com>, Chandigarh <poplanning@gmail.com>, Dadra
<dsfinancednh@gmail.com>, Daman <dsfinance2011@gmail.com>, directoratladakh <directoratladakh@gmail.com>,
Lakshadweep <azhaknavas@gmail.com>, Lakshadweep <asifniyaz@gmail.com>

Sir,

Kindly find attached an OM No.12(13)-B(W&M)/2020 dated 30.6.2021 regarding modified exchequer control based expenditure management in r/o Q2 of 2021-22, under Cash Management System in Central Government, for information and strict compliance.

Regards,

(Mukesh Kumar)
Section Officer (Bgt-II)

 Cash Management-OM dt 30-6-21-Q2.pdf
1881K

F.No. 12(13)-B(W&M)/2020
Ministry of Finance
Department of Economic Affairs
(Budget Division)

New Delhi,
30th June, 2021.

OFFICE MEMORANDUM

Subject: Cash Management System in Central Government-Modified Exchequer Control Based Expenditure Management in respect of Q2 of 2021-22.

Attention of Ministries/Departments is drawn to this Ministry's O.M. issued under F.No.15(39)-B(R)/2016 dated 21.8.2017 regarding modified exchequer control based expenditure management under Cash Management System in Central Government.

2. The existing guidelines for expenditure control have been reviewed. Keeping in view the evolving situation arising out of COVID-19 and anticipated cash position of Government, it is felt essential to regulate Quarterly Expenditure Plan (QEP)/Monthly Expenditure Plan (MEP) of specific Ministries/Departments for Quarter 2 (July-September, 2021) in the following manner:

(i) **Category A** - Ministries/Departments of the following Demands/Appropriations will continue to be governed by the extant MEP/QEP guidelines:

| Number and Name of the Demand/Appropriation | |
|---|--|
| Demand No. 1 | Department of Agriculture, Cooperation and Farmers' Welfare |
| Demand No. 4 | Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homeopathy (AYUSH) |
| Demand No. 6 | Department of Fertilisers |
| Demand No. 7 | Department of Pharmaceuticals |
| Demand No. 15 | Department of Food and Public Distribution |
| Demand No. 20 | Capital Outlay on Defence Services |
| Demand No. 21 | Defence Pensions |
| Demand No. 37 | Interest Payments |
| Demand No. 39 | Pensions |
| Demand No. 40 | Transfers to States |
| Demand No. 44 | Department of Health and Family Welfare |
| Demand No. 45 | Department of Health Research |
| Demand No. 59 | Ministry of Housing and Urban Affairs |
| Demand No. 62 | Department of Drinking Water and Sanitation |
| Demand No. 67 | Ministry of Micro, Small and Medium Enterprises |
| Demand No. 84 | Ministry of Railways |
| Demand No. 85 | Ministry of Road Transport and Highways |
| Demand No. 86 | Department of Rural Development |
| Demand No. 94 | Department of Space |

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| Number and Name of the Demand/Appropriation | |
|---|---|
| Demand No. 49 | Cabinet |
| Demand No. 50 | Police |
| Demand No. 51 | Andaman and Nicobar Islands |
| Demand No. 52 | Chandigarh |
| Demand No. 53 | Dadra and Nagar Haveli and Daman and Diu |
| Demand No. 54 | Ladakh |
| Demand No. 55 | Lakshadweep |
| Demand No. 56 | Transfers to Delhi |
| Demand No. 57 | Transfers to Jammu and Kashmir |
| Demand No. 58 | Transfers to Puducherry |
| Demand No. 60 | Ministry of Information and Broadcasting |
| Demand No. 61 | Department of Water Resources, River Development and Ganga Rejuvenation |
| Demand No. 63 | Ministry of Labour and Employment |
| Demand No. 64 | Law and Justice |
| Demand No. 65 | Election Commission |
| Demand No. 66 | Supreme Court of India |
| Demand No. 68 | Ministry of Mines |
| Demand No. 69 | Ministry of Minority Affairs |
| Demand No. 70 | Ministry of New and Renewable Energy |
| Demand No. 71 | Ministry of Panchayati Raj |
| Demand No. 72 | Ministry of Parliamentary Affairs |
| Demand No. 73 | Ministry of Personnel, Public Grievances and Pensions |
| Demand No. 74 | Central Vigilance Commission |
| Demand No. 75 | Ministry of Petroleum and Natural Gas |
| Demand No. 76 | Ministry of Planning |
| Demand No. 77 | Ministry of Ports, Shipping and Waterways |
| Demand No. 78 | Ministry of Power |
| Demand No. 79 | Staff, Household and Allowances of the President |
| Demand No. 80 | Lok Sabha |
| Demand No. 81 | Rajya Sabha |
| Demand No. 82 | Secretariat of the Vice-President |
| Demand No. 83 | Union Public Service Commission |
| Demand No. 87 | Department of Land Resources |
| Demand No. 88 | Department of Science and Technology |
| Demand No. 89 | Department of Biotechnology |
| Demand No. 90 | Department of Scientific and Industrial Research |
| Demand No. 91 | Ministry of Skill Development and Entrepreneurship |
| Demand No. 92 | Department of Social Justice and Empowerment |

F.No.15(39)-B(R)/2016
Government of India
Ministry of Finance
Department of Economic Affairs
(Budget Division)

Dated Aug 21, 2017

Office Memorandum

Sub: Cash Management System in Central Government – Modified Exchequer Control Based Expenditure Management

1. This OM is issued in supersession of following OMs: -
 - F.NO. 4(10)-W&M/2016 dated August 4, 2016
 - F. No. 21 (1)-PD/2005 dated December 27, 2006
 - F. No. 21 (1)-PD/2005-Vol II dated July 30, 2012
 - F. No. 21 (1)-PD/2005 dated January 15, 2013
 - F. No. 21 (1)-PD/2005 dated July 3, 2013
 - F. No. 21 (1)-PD/2005 dated January 10, 2014
 - F. No. 21 (1)-B(PD)/2014 dated July 22, 2015
2. To bring about more effectiveness and efficiency in cash management system, a Cash Co-ordination Committee (CCC) headed by JS(Budget) with members from office of CGA, RBI and Budget Division was constituted by the Government on 19.05.2016 vide OM dated 19.5.2016.
3. Based on the deliberations of the Committee, consultation with Financial Advisors of some key Ministries representing infrastructure, Social, and economic Sector was undertaken. Inputs from O/o Controller General of Accounts were also sought. Accordingly, guidelines for more effective and efficient cash and expenditure management in the Government of India have been prepared and outlined here. This will help avert situation of temporary mismatches in cash outflows and cash inflows, and thereby prevent additional transitory borrowing through treasury bills/ CMBs and thereby help save on interest expenses. It would also prevent unnecessary build-up of cash, which creates liquidity crunch in the economy and in process again raises cost of Government borrowing.
4. Accordingly, the following guidelines are hereby notified:
 - (i) All FAs shall ensure that Monthly/Quarterly Expenditure Plan (MEP/QEP) of respective Ministries are prepared and sent to Budget Division, DEA, Ministry of Finance within two weeks of passing of their Detailed Demand for Grants (DDG) in Parliament. MEP/ QEP would be worked out and included as Annex to the DDG in respect of the concerned Demand for Grants (DG). MEP/ QEP form the basis of cash forecast and

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- f. Prior permission from Budget Division shall be a pre-requisite for any single payment release in excess of ₹5000 crore. The FAs may guard against attempts to deliberately split expenditure to stay within limits.
- g. Not more than 33% and 15% of expenditure of Budget Estimates shall be permissible respectively in the last quarter and last month of the financial year. The restriction shall be observed both scheme-wise as well as for the Demand for Grants as a whole.
- h. The FAs will monitor the release of funds to autonomous bodies and other organizations to ensure that there is no undue build-up of funds with such bodies/ organizations and money is released to them just in time.
- (iv) The exchequer control would apply cumulatively at the Demand for Grant (DG) level only i.e. Inter-se variations between months within a quarter would be permissible, subject to statutory restrictions and guidelines in this regard.
- (v) The relaxation in the QEP and carry forward of the unspent amount across quarters may be exception rather than norm. While seeking such relaxations, detailed justification for the deviations shall be recorded. The generic reasons such as 'delays in sanction order', 'late receipt of claims', delays in necessary approvals' shall not be accepted unless substantiated by specific reasons.
- (vi) Savings, if any, incurred during QEP would not be available for automatic carry forward to the next quarter, without revalidation of such savings by the Budget Division for the next quarter through modification in QEP. However, spillover in MEP, not inconsistent with QEP will not require prior revalidation from the Budget Division. The FAs may nonetheless use such MEPs for their internal monitoring with the target of complying by the QEP limits.
- (vii) The Budget Division would convey its decision on revalidation of QEP, within 7 days of the request, unless there are some specific queries.
- (viii) The provisions stipulated under Rule 209 (6) (iii) of GFR shall be strictly complied by all Ministries/Departments and accordingly, the releases to the various Implementing Agencies (IAs) have to be restricted / rationalized keeping in view the unspent balances lying with the IAs. For this purpose, the Programme Division of Ministries/Departments shall take help of PFMS Portal to know the bank balance of the recipients (IAs) before making every fresh release. The instructions of Department of Expenditure regarding the use of PFMS Portal for Central Sector Schemes issued vide F.No. 66 (29) PF-II/2016 dated 15-07-2016 shall be strictly followed by all