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कार्यालय रक्षा लेखा महानियंत्रक



Office of the Controller General Of Defence Accounts

उलान बटार मार्ग, पालम, दिल्ली छावनी-110010

Ulan Batar Road, Palam, Delhi Cantt.-110010

लेखा एवं बजट अनुभाग/Accounts & Budget Section

Ph-25665584, Fax – 25674583, 737, 787, Mail id:

hqaccounts.cgda@gov.in



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Dated: 09.04.2020

To,

All PCsDA /CsDA/PCA (Fys), Sr. Dy. CGDA (AN)

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

Ref: Dept. of Economic Affairs, Budget Division, Ministry of Finance OM No. 12(13)-B (W&M)/2020 dated 08/04/2020

Copy of Dept. of Economic Affairs, Budget Division, Ministry of Finance OM No. mentioned above is forwarded herewith for information and strict compliance in respect Grant No. 18 (MoD- Civil), 19 (Defence Services Revenue), 20 (Capital Outlay on Defence Services) and 21 (Defence Pension).

Sr. Dy. CGDA (A&B)

Copy to:-

DG FP – 2..... IHQ of MoD (Army) Sena Bhawan, New Delhi.	For information and necessary action please.
Directorate of Naval Plan..... IHQ of MoD (Navy),New Delhi – 110011	do
Dte of Fin Plg..... Air HQ (VB), New Delhi -110106	do
HQ IDS..... Budget Det, PF Div, MoD, Room NO. 6, South Hutments, Kashmir House, Rajaji Marg,New Delhi - 110011	do
DDG(FM), Ordnance Factory Board, S K Road, Kolkata	do
Dte of Finance & Materials Management,..... 'A' Block, Ist Floor, DRDO Bhawan, Rajaji Marg, New Delhi-110011	do
HQrs Coast Guard,..... National Stadium Complex, New Delhi	do
DGBR, Boarder Road Organisation,..... Naraina, Delhi Cantt.-10	do
CSD, Mumbai.....	do
DGDE..... Ulan Batar Road, Palam, Delhi Cantt - 10	do
MoD (Fin/Bud).....	For information please.

Sr. Dy. CGDA (A&B)

New Delhi,
8th April, 2020.

OFFICE MEMORANDUM

Subject: Cash Management System in Central Government - Modified Exchequer Control Based Expenditure Management.

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 present situation arising out of COVID-19 and the consequential lock down, it is expected that the cash position of Government may be stressed in Q1 (April to June, 2020) of 2020-2021. Considering this, it is essential to regulate the Government expenditure and to fix the Quarterly Expenditure Plan (QEP)/Monthly Expenditure Plan (MEP) of specific Ministries/Departments in the following manner.

- (i) **Category A:** Ministries/Departments of the following Demands/Appropriations will be governed by the extant MEP/QEP guidelines –
- (a) Demand No.1 – Department of Agriculture, Cooperation and Farmers' Welfare;
 - (b) Demand No.4 - Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy;
 - (c) Demand No.7 – Department of Pharmaceuticals;
 - (d) Demand No.8 – Ministry of Civil Aviation;
 - (e) Demand No.14 – Department of Consumer Affairs;
 - (f) Demand No.15 – Department of Food & Public Distribution;
 - (g) *Appropriation* No.35 – Interest Payments;
 - (h) Demand No.38 – Transfers to States;
 - (i) Demand No.42 – Department of Health and Family Welfare;
 - (j) Demand No.43 – Department of Health Research;
 - (k) *Appropriation* No.66 – Supreme Court of India;
 - (l) *Appropriation* No.74 - Central Vigilance Commission;
 - (m) *Appropriation* No.78 - Staff, Household and Allowances of the President;

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- (n) *Appropriation* No.82 – Union Public Service Commission;
- (o) Demand No.83 – Ministry of Railways;
- (p) Demand No.85 – Department of Rural Development; and
- (q) Demand No.97 – Ministry of Textiles.

(ii) **Category B:** Ministries/Departments of the following Demands will require to restrict the overall expenditure within 20% of BE 2020-2021 in Quarter1 (April to June, 2020) –

- (a) Demand No.2 - Department of Agricultural Research and Education;
- (b) Demand No.6 – Department of Fertilizers;
- (c) Demand No.12 – Department of Posts;
- (d) Demand No. 19 – Defence Services (Revenue);
- (e) Demand No.20 – Capital Outlay on Defence Services;
- (f) Demand No.21 – Defence Pensions;
- (g) Demand No.26 – Ministry of External Affairs;
- (h) Demand No.29 – Department of Financial Services;
- (i) Demand No.31 – Department of Revenue;
- (j) Demand No.32 – Direct Taxes;
- (k) Demand No.33 – Indirect Taxes;
- (l) Demand No.34 – Indian Audit and Accounts Department;
- (m) Demand No.37 – Pensions;
- (n) Demand No.38 – Department of Expenditure;
- (o) Demand No.46 - Ministry of Home Affairs;
- (p) Demand No.47 - Cabinet;
- (q) Demand No.48 - Police;
- (r) Demand No.49 – Andaman and Nicobar Islands;
- (s) Demand No.50 - Chandigarh;
- (t) Demand No.51 – Dadra and Nagar Haveli and Daman and Diu;
- (u) Demand No.52 - Ladakh;
- (v) Demand No. 53 - Lakshadweep;
- (w) Demand No.54 – Transfers to Delhi;
- (x) Demand No.55 - Transfers to Jammu and Kashmir;
- (y) Demand No.56 – Transfers to Puducherry;
- (z) Demand No.65 – Election Commission;
- (aa) Demand No.75 – Ministry of Petroleum and Natural Gas;



(from pre-page)

- (bb) Demand No.79 – Lok Sabha;
 - (cc) Demand No.80 – Rajya Sabha;
 - (dd) Demand No.81 – Secretariat of Vice President;
 - (ee) Demand No.84 – Ministry of Road Transport and Highways;
- Note: The monthly expenditure may be kept at 8% of BE 2020-2021 for the first month and at 6% each of BE 2020-2021 for the last two (2) months of Quarter1 (April to June, 2020).*

- (iii) **Category C:** Ministries/Departments of the following Demands will require to restrict the overall expenditure within 15% of BE 2020-2021 in Quarter1 (April to June, 2021) –
- (a) Demand No.3 – Atomic Energy;
 - (b) Demand No.5 - Department of Chemicals and Petrochemicals;
 - (c) Demand No.9 - Ministry of Coal;
 - (d) Demand No.10 - Department of Commerce;
 - (e) Demand No.11 - Department for Promotion of Industry and Internal Trade;
 - (f) Demand No.13 – Department of Telecommunications;
 - (g) Demand No.16 – Ministry of Corporate Affairs;
 - (h) Demand No.17 – Ministry of Culture;
 - (i) Demand No.18 – Ministry of Defence (Civil);
 - (j) Demand No.22 - Ministry of Development of North Eastern Region;
 - (k) Demand No.23 – Ministry of Earth Sciences;
 - (l) Demand No.24 - Ministry of Electronics and Information Technology;
 - (m) Demand No.25 - Ministry of Environment, Forests and Climate Change;
 - (n) Demand No.27 – Department of Economic Affairs;
 - (o) Demand No.30 - Department of Investment and Public Asset Management;
 - (p) Demand No.39 - Department of Fisheries;
 - (q) Demand No.40 - Department of Animal Husbandry and Dairying;
 - (r) Demand No.41 - Ministry of Food Processing Industries;
 - (s) Demand No.44 – Department Heavy Industry;
 - (t) Demand No.45 - Department of Public Enterprises;
 - (u) Demand No.57 - Ministry of Housing and Urban Affairs;



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- (v) Demand No.58 - Department of School Education and Literacy;
- (w) Demand No.59 - Department of Higher Education;
- (x) Demand No.60 - Ministry of Information and Broadcasting;
- (y) Demand No.61 - Department of Water Resources, River Development and Ganga Rejuvenation;
- (z) Demand No.62 - Department of Drinking Water and Sanitation;
- (aa) Demand No.63 - Ministry of Labour and Employment;
- (bb) Demand No.64 - Law and Justice;
- (cc) Demand No.67 - Ministry of Micro, Small and Medium Enterprises;
- (dd) Demand No.68 - Ministry of Mines;
- (ee) Demand No.69 - Ministry of Minority Affairs;
- (ff) Demand No.70 - Ministry of New and Renewable Energy;
- (gg) Demand No.71 - Ministry of Panchayati Raj;
- (hh) Demand No.72 - Ministry of Parliamentary Affairs
- (ii) Demand No.73 - Ministry of Personnel, Public Grievances and Pensions;
- (jj) Demand No.76 - Ministry of Planning;
- (kk) Demand No.77 - Ministry of Power;
- (ll) Demand No.86 - Department of Land Resources;
- (mm) Demand No.87 - Department of Science and Technology;
- (nn) Demand No.88 - Department of Biotechnology;
- (oo) Demand No.89 - Department of Scientific and Industrial Research;
- (pp) Demand No.90 - Ministry of Shipping;
- (qq) Demand No.91 - Ministry of Skill Development and Entrepreneurship;
- (rr) Demand No.92 - Department of Social Justice and Empowerment;
- (ss) Demand No.93 - Department of Empowerment of Persons with Disabilities;
- (tt) Demand No.94 - Department of Space;
- (uu) Demand No.95 - Ministry of Statistics and Programme Implementation;
- (vv) Demand No.96 - Ministry of Steel;
- (ww) Demand No.98 - Ministry of Tourism;
- (xx) Demand No.99 - Ministry of Tribal Affairs;



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(yy) Demand No.100 - Ministry of Women and Child Development; and

(zz) Demand No.101 - Ministry of Youth Affairs and Sports.

Note: The monthly expenditure may be kept at 5% each of BE 2020-2021 during Quarter1.

4. Items of large expenditure would continue to be governed by the guidelines issued by this Ministry's O.M. F.No.12(39)-B(R)/2016 dated 21.8.2017. Ministries/Departments are advised to observe the guidelines strictly and regulate the expenditure accordingly in the current fiscal. Any deviation from this guideline would require prior approval from Ministry of Finance.

5. This issues with the approval of Secretary, Department of Expenditure.



(Vyasankar)

Deputy Secretary (Budget)

Cabinet Secretary, Government of India;
Comptroller & Auditor General of India;
Secretaries of all Ministries/Departments;
Secretary (Defence Services), Ministry of Defence;
Financial Commissioner, Ministry of Railways;
Member (Finance), Department of Telecommunications;
Controller General of Accounts, Ministry of Finance, Department of Expenditure; and
Financial Advisers/Pr.CCAs/CCAs of all Ministries/Departments.