

कार्यालय: रक्षा लेखा प्रधान नियंत्रक

Office of the Principal Controller of Defence Accounts

सं. 107, लोअर अग्रम रोड, अग्रम पोस्ट, बंगलूर - 560 007

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Accounts Circular No: 19

Date: 30/09/2020

To

All Sections in Main-Office

All Sub-Offices under PCDA Bangalore

Sub: Cash management System in Central Govt-Modified Exchequer Control Based Expenditure Management-reg.

Ref: MoF letter No. F.No.12(13)-B(W & M)/2020 dated 28.09.2020 (copy enclosed).

In continuation to the Accounts Circular No.17 dated 25/09/2020 & Accounts Circular No.6 dated 27/04/2020, instructions on the above subject received from MoF vide letter under reference is forwarded herewith which is self-explanatory. This is for your information and strict compliance.

Jt. CDA has seen.

-sd-
DCDA (Accounts)

Copy To:

The Officer-in-Charge

EDP Section

(Local)

for uploading into the PCDA Bangalore Website

Aravindan
Senior Accounts Officer (Accounts)

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

New Delhi,
28th September, 2020.

OFFICE MEMORANDUM

Subject: Cash Management System in Central Government – Guidelines for expenditure control in Q3 (October, 2020 to December, 2020).

Attention of Ministries/Departments is drawn to this Ministry's O.Ms. of even number dated 8.4.2020 and 23.6.2020 regarding modified exchequer control based expenditure management under Cash Management System in Central Government.

2. With a view to manage the cash flows of the Government, it has been decided to retain and continue with the same expenditure management measures, stipulated for Q1 and Q2, for Q3 (October, 2020 to December, 2020) of FY 2020-21.

3. However, during Quarter 3, Demand No.6 - Department of Fertilizers, Demand No.19 - Defence Services (Revenue) and Demand No.20 - Capital Outlay on Defence Services are re-classified as Category 'A'.

4. Other conditions stipulated in this Ministry's O.Ms. dated 8.4.2020 and 23.6.2020, the details of which are given below, will continue to be followed:

- (a) Monthly Expenditure Plan (MEP) for October, November and December will mirror the MEP stipulation that were spelt out for April, May and June 2020;
- (b) Expenditure on 'salaries' and 'pensions' will be as per actual requirement and shall be within the overall limits prescribed under cash management guidelines;
- (c) The amounts that remain unspent in a month will not be available for automatic carry-forward into the next month. The amounts that remained unspent in a Quarter will not be available for automatic carry-forward into the next Quarter. Specific approvals of Secretary, Department of Expenditure shall be obtained by the Ministries/Departments for utilising these unspent amounts;

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(from pre-page)

- (d) Ministries/Departments while utilising their allocations shall take utmost care not to bunch up expenditures/releases in a bid to improve their pace of expenditure leading to parking of funds. In this time of acute cash stress, utmost care may be taken to avoid releases that can contribute to idle parking of funds; and
- (e) Items of large expenditure would continue to be governed by the guidelines issued in this Ministry's O.M. F.No.12(13)-B(R)/2016 dated 21.8.2017.

5. This has the approval of Secretary, Department of Expenditure.


(Vyas R)

Deputy Secretary (Budget)

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

F.No.12(15)-B(W&M)/2020
Ministry of Finance
Department of Economic Affairs
(Budget Division)

New Delhi,
23rd June, 2020.

OFFICE MEMORANDUM

Subject: Cash Management System in Central Government – Guidelines for expenditure control in Q2 (July, 2020 to September, 2020).

Attention of Ministries/Departments is drawn to this Ministry's O.M. issued under F.Nos 15(39)-B(R)/2016 dated 21.8.2017 and of even number dated 8.4.2020 regarding modified exchequer control based expenditure management under Cash Management System in Central Government.

2. Considering the need to effectively manage the cash flows of the Government, it has been decided to retain and continue with the same expenditure management measures in Q2, as was applicable for Q1 of FY 2020-21. For Q2 of FY 2020-21, i.e. July, 2020 to September, 2020, the following guidelines are additionally being stipulated:

- (i) All Grants/Appropriations shall continue to be classified as per categories 'A', 'B' and 'C' given in the O.M. of 8th April 2020. Quarterly Expenditure Plans (QEP) for Q2 of the Ministries/Departments shall be governed by the ceilings mentioned therein;
- (ii) Monthly Expenditure Plan (MEP) for July, August and September will mirror the MEP stipulation that were spelt out for April, May and June 2020;
- (iii) Expenditure on 'salaries' and 'pensions' will be as per actual requirement and shall be within the overall limits prescribed under cash management guidelines;
- (iv) The amounts that remained unspent in a month will not be available for automatic carry-forward into the next month. The amounts that remained unspent in a Quarter will not be available for automatic carry-forward into the next Quarter. Specific approvals of Secretary, Department of Expenditure shall be obtained by the Ministries/Departments for utilising these unspent amounts; and

