

**FINANCE DEPARTMENT
(PFMS-BUDGET DIVISION)
Government of National Capital Territory of Delhi
4th Level, B-Wing, Delhi Secretariat, I.P. Estate, New Delhi**

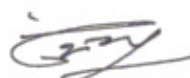
F.No.47/3/2021-AC/ 302-305

Dated: 19/01/2024

ENDORSEMENT

The copy of under mentioned Office Memorandum, is forwarded herewith for information and necessary action to the following:

1. All Head of Department, Govt. of NCT of Delhi
2. Dy. Controller of Accounts (Accounts), Principal Accounts Office, Govt. of NCT of Delhi.
3. Guard File
4. System Analyst with the request to upload the same on Website of Finance Department.


**(D.B.GUPTA)
DIRECTOR (BUDGET)**

S. No.	NAME OF MINISTRY/ DEPARTMENT	OM NO. & DATE	SUBJECT
1.	Department of Economic Affairs (Budget Division), Ministry of Finance	F.No.12(13)-B (W&M)/2020 dated 29.12.2023	Cash Management System in Central Government - Modified Exchequer Control Based Expenditure Management.

Email

307/C
Shri Naresh Kumar

Cash Management Guidelines for Q4 of FY 2023-24 - reg.

From : Deepak Kumar <deepak.kumar87@gov.in>
Subject : Cash Management Guidelines for Q4 of FY 2023-24 - reg.

Tue, Jan 02, 2024 11:48 AM

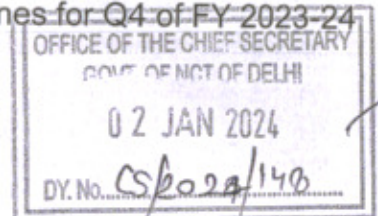
1 attachment

To : Mr Rajeev Verma IAS <cs.pon@nic.in>, Shri Naresh Kumar <csdelhi@nic.in>, Chief Secretary Andamans <cs-andaman@nic.in>, Administrator DNH DD <administrator-dd-dnh@nic.in>, Dharam Pal <adviser-chd@nic.in>, Advisor to the Administrator UTL <lk-advisor@gov.in>, dbgupta02@gmail.com

Respected Sir,

Please find the attachment regarding Cash Management Guidelines for Q4 of FY 2023-24 for your information and necessary action.
with regards,

Deepak Kumar,
Section Officer (Planning Cell/UT Division), MHA



From: "Ram Swroop Meena" <rs.meena92@nic.in>

To: "Anil Kumar" <kumaranil.hub@nic.in>, "Nitin Kumar" <us-admn-dpe@nic.in>, "Naresh Kumar" <naresh.kr68@nic.in>, "Onkar Singh" <onkar.singh82@gov.in>, "Charan Singh" <c.kanwat@nic.in>, "panaki banerjee" <panaki.banerjee@nic.in>, "Budget II" <sobud2@mha.gov.in>, "MUKESH KUMAR" <mkumar.dopt@nic.in>, "Mahendra Singh S.O. DIPAM M O F" <msingh.dinv@nic.in>, "AJAY KUMAR" <ajay.verma1992@gov.in>, "Deepak Kumar" <deepak.kumar87@gov.in>, "Anang Rawat" <anang.rawat@gov.in>, "VIJAY KUMAR MANN" <vijay.mann@nic.in>

Cc: "Anang Rawat" <anang.rawat@gov.in>, "VIJAY KUMAR MANN" <vijay.mann@nic.in>

Sent: Monday, January 1, 2024 10:09:42 AM

Subject: Fwd: Cash Management Guidelines for Q4 of FY 2023-24

Respected Sirs,

Kindly refer to the trailing mail and find attached OM for action as appropriate.

Put up pl.

From: "Anang Rawat" <anang.rawat@gov.in>

To: "Rakesh Babbar" <rakesh.babbar@nic.in>, "rathna g" <rathna.g@gov.in>, "Shri Harish Rajpal Dy. Director (Admn)" <harishrajpal.bcas@nic.in>, "Kamlesh Kumar" <kamlesh.kmr79@gov.in>, "Rakesh Bhatnagar" <Rakesh.Bhatnagar@nic.in>, "Lekha Nair" <lekha.nair@gov.in>, "Chandra Katyal" <chandra.katyal@nic.in>, "S R Raja" <raja.sr@nic.in>, "SANJAY SINGH UNDER SECRETARY" <sanjay.singh72@nic.in>

Cc: "Sunil Bhagwat Chaudhari" <sunil.chaudhari08@nic.in>, "Ram Pravesh Kumar" <rampravesh.kumar@gov.in>, "VIJAY KUMAR MANN" <vijay.mann@nic.in>, "Ram Swroop Meena" <rs.meena92@nic.in>

NIHARIKA RAI
Secretary (Finance)

Dr. Ashish Chandra Verma,
Pr. Secretary (Finance)

SE

Dir (B)

305/c

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

Dated: December 29, 2023

OFFICE MEMORANDUM

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

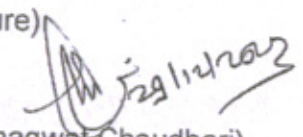
Attention of all Ministries/Departments is invited to the cash management guidelines issued by this Ministry vide its OM of even number dated 25th May, 2022 (copy enclosed).

(2) To provide fillip to the public expenditure, it has been decided to relax stipulations under para 2 (v) of the above-mentioned OM applicable to big releases ($\geq ₹ 500$ crore) for all items of expenditure during the fourth quarter (January-March, 2024) of the current financial year 2023-24. It is reiterated that the relaxation will be subjected to strict adherence to the SNA/CNA guidelines issued by Department of Expenditure.

(3) Financial Advisers (FAs) shall monitor the releases to ensure that there is no idle parking of funds at any level and the funds are released on just-in-time basis.

(4) Ministries/ Departments may note that any deviation except the relaxation mentioned in para (2) above from cash management guidelines issued vide **OM of even number dated 25th May, 2022** would require prior approval from Ministry of Finance. Any communication by Ministries/Departments on this matter should be addressed to the Secretary, Department of Expenditure.

(5) This issues with the approval of FS & Secretary (Expenditure)


(Sunil Bhagwat Chaudhari)
Director (Budget)
Ph: 011-23093810

Cabinet Secretary, Government of India;
Secretaries of all Ministries/Departments;
Secretary (Defence Services), Ministry of Defence;
Member (Finance), Department of Telecommunications;
Financial Advisers/Pr.CCAs/CCAs of all Ministries/Departments.

Copy to:

Comptroller & Auditor General of India;

Controller General of Accounts, Ministry of Finance, Department of Expenditure.

v. FAs are advised to take note the following:

- a) Within the MEP/QEP, calendar of releases of amounts between ₹ 500 crore to ₹2,000 crore has to be prepared to enable tracking of expenditure and cash flows. The range of dates for such releases may be kept between 21st (or next working day if 21st is a holiday) and 25th (or next working day if 25th is a holiday) of a month to take advantage of the GST inflows.
- b) To the extent possible, the bulk expenditure items of value more than ₹2,000 crore may be timed in the last month of each quarter to utilize the direct tax receipt inflows in June, September, December and March. The releases may be kept within 17th (or next working day of 17th is a holiday) and 25th (or next working day if 25th is a holiday) in these months.

Dates for these big releases of \geq ₹ 500 crore shall be annexed to the MEP/QEP.

- c) In case a major expenditure of \geq ₹ 500 crore needs to be released outside the above prescribed dates, prior approval with two working days' notice, shall be taken from Budget Division. Prior permission from Budget Division shall be a pre-requisite for any single payment release under a scheme in excess of ₹ 5,000 crore. The FAs may guard against attempts to deliberately split expenditure to stay within limits.
 - d) FAs will monitor the release of funds to autonomous bodies and other organisations to ensure that there is no undue build-up of funds with such bodies/ organisations and money is released to them just in time. Stipulations regarding big releases of \geq ₹ 500 crore shall also be applicable for releases by Autonomous Bodies under Treasury Single Account (TSA).
- vi. 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.
 - vii. The provisions stipulated under Rule 230 (7) of GFR, 2017 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.

