



No.CSB-1(1)/2019 – 20/Budget/Accts.

Date : 02.01.2020

C I R C U L A R

Sub : Cash Management System in Central Government – Guidelines on the modified Exchequer Control based Expenditure Management in the last Quarter/Month of the current Financial year 2019 – 20-Reg.

With reference to the subject cited above, it is to inform that the Ministry of Finance / Department of Expenditure / GoI vide its OM No.F.No.12(15)-B(W&M)/2019, dated 27.12.2019 had issued guidelines revising the **expenditure ceiling to 25% only of the approved BE** in place of the existing 33% ceiling, during the last quarter of the financial year [January, 2020 to March, 2020] and the expenditure ceiling to **10% only of the approved BE** in place of the existing 15%, for the last month of the Financial Year ie., **March 2020**. A copy of the Ministry's OM in this regard is enclosed herewith for reference and strict compliance at the Institute/Units level.

In this connection, it may be ensured that the Ministry's instructions are strictly adhered to by the CSB Institutes/ Units & its attached units in booking the expenditure within the above modified prescribed ceiling limits.

[Dr. NARENDAR REBELLY, IRS]
DIRECTOR [FINANCE]

ENCL : As stated.

To :



केन्द्रीय रेशम बोर्ड **CENTRAL SILK BOARD**
(Ministry of Textiles - Govt. of India)

(वस्त्र मंत्रालय, भारत सरकार)

केरेबो कॉम्प्लेक्स, बी टी एम लेआउट, मडिवाला

CSB Complex, BTM Layout, Madiwala

बेंगलूरु Bangalore – 560068

सं. केरेबो-1(1)/2019-20/बजट/लेखा

दिनांक : 02.01.2020

परिपत्र

विषय : केंद्र सरकार में नकद प्रबंधन प्रणाली-चालू वित्तीय वर्ष 2019-20 की अंतिम तिमाही/माह में संशोधित राजकोष नियंत्रण आधारित व्यय प्रबंधन से संबंधित दिशा-निर्देश के संबंध में ।

उपर्युक्त विषय के संबंध में सूचित करना है कि वित्त मंत्रालय/व्यय विभाग/भारत सरकार ने अपने का.ज्ञा.सं.एफ सं.12(15)-बी(डब्ल्यू&एम)/2019, दिनांक 27.12.2019 के माध्यम से वित्तीय वर्ष [जनवरी, 2020 से मार्च, 2020 तक] की अंतिम तिमाही के दौरान विद्यमान 33% सीमा के स्थान पर अनुमोदित बजट आकलन के केवल 25% तक व्यय सीमा संशोधित करते हुए तथा वित्तीय वर्ष के अंतिम माह अर्थात् मार्च 2020 के लिए विद्यमान 15% के स्थान पर अनुमोदित बजट आकलन का केवल 10% तक व्यय सीमा संशोधित करते हुए दिशा निर्देश जारी किया है । इस संबंध में मंत्रालय के का.ज्ञा. की प्रति संस्थानों/इकाइयों में संदर्भ तथा सख्त अनुपालनार्थ इसके साथ संलग्न है ।

इस संबंध में, केरेबो के संस्थानों/इकाइयों एवं उसके संबद्ध इकाइयों में उपरोक्त संशोधित निर्धारित सीमा के अंदर व्यय बुक करने के लिए मंत्रालय के अनुदेशों का सख्त अनुपालन सुनिश्चित किया जाए ।

[डॉ. नरेंद्र रेबेल्ली, आईआरएस]
निदेशक [वित्त]

संलग्न : यथोक्त

सेवा :

F. No. G.20008/4/2019-B&A
Government of India
Ministry of Textiles
(B&A Section)

Udyog Bhawan, New Delhi
Dated 30th December, 2019

OFFICE MEMORANDUM

Subject: Cash Management System in Central Government Modified exchequer control based expenditure management –regarding.

The undersigned is directed to forward herewith a copy of Office Memorandum No.F.12(15)-B(W&M)/2019 dated 27.12.2019 received from Ministry of Finance wherein Ministry of Finance has forwarded revised ceiling of expenditure for last quarter/last month in respect of BE 2019-20.

2. Given effect to the aforementioned O.M of Ministry of Finance, **the expenditure ceiling has been revised such as 25% expenditure of BE instead of 33% for Last Quarter (Jan-March), 10% expenditure of BE instead of 15% in the last month of current financial year.**

3. In case of reduction in expenditure ceiling in RE vis-à-vis BE, the expenditure should be restricted to ceiling indicated in RE.

4. It is requested to strictly observe the above guidelines in respect of both scheme-wise as well as for the Grant as a whole subject to RE ceiling and **under no circumstances, the ceiling is to be breached.**

Encl: As above.

Shakuntala
20/12/19
Dr. Shakuntala
(Chief Controller of Accounts)

To,

1. SS(PKK)
2. JS(SS)JS(JRP) /JS(NRD)/DC(HL)/DC(HC)/EA/TA

RR

New Delhi,
27th December, 2019.

OFFICE MEMORANDUM

Subject: Cash Management System in Central Government - Guidelines for Expenditure Management in the last quarter/month of current fiscal viz. 2019-2020.

The undersigned is directed to invite a reference to this Ministry's O.M. issued under F.No.15(39)-B(R)/2016 dated 21.8.2017 (copy enclosed for ready reference) regarding modified exchequer control based expenditure management under Cash Management System in Central Government and to state that the existing guidelines for expenditure control have been reviewed. Considering the fiscal position of the Government in the current financial year, it has been decided to cap the expenditure in the last quarter/last month of the current financial year viz 2019-20 as indicated below:


Expenditure during -	Existing criteria	Revised criteria for 2019-20
Last quarter (Jan-Mar)	33% of BE	25% of BE
Last Month (March)	15% of BE	10% of BE
Balance period (Jan & Feb)	18% of BE	15% of BE

2. For further clarity in regulating the expenditure, the following guidelines for incurring expenditure in the last quarter/last month of current financial year (2019-2020) are issued:

- (i) Expenditure in the last quarter 2019-20 is to be restricted to 25% of BE;
- (ii) Expenditure in the last month of current financial year should not be more than 10% BE;
- (iii) In case of reduction in expenditure ceiling in RE vis-à-vis BE, the expenditure should be restricted to ceiling indicated in RE;
- (iv) In case of any expenditure (through re-allocation of savings within the Grant) requiring prior approval of Parliament, expenditure may be incurred only after obtaining the approval of Parliament through Supplementary Demands for Grants; and
- (v) In case of additionality agreed in RE, any additional expenditure may be incurred after having obtained the approval of Parliament.

3. Ministries/Departments are requested to observe the above guidelines strictly and regulate the expenditure accordingly in the current financial year. Items of large expenditure would continue to be governed by the guidelines issued vide this O.M. dated 21.8.2017

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


(Rajat Kumar Mishra)
Joint Secretary (Budget)

Secretaries of all Ministries/Departments;
Financial Advisers/Pr.CCAs/CCAs of all Ministries/Departments;
Controller General of Accounts, Ministry of Finance;
Office of the Comptroller & Auditor General of India.