GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

***

OFFICE MEMORANDUM

No. 16855 /F, dated 27/4/2019
FIN-WM-CMS-0001-18

Sub: Guidelines for timely spending of budgetary grants out of the Vote on Account Budget for the year 2019-20 through implementation of Cash Management System in the selected Departments through Quarterly Expenditure Allocation (QEA) and Monthly Expenditure Plan (MEP) from April to July, 2019.

Pursuant to the provisions of sub-section (1-a) of Section 8 of the Odisha Fiscal Responsibility & Budget Management Act, the State Government do hereby lay down the following Guidelines for timely spending of budgetary grants through the **Cash Management System** out of the Vote on Account Budget for the first four months of the year 2019-20 i.e. from April to July, 2019. It is formulated on the lines of modified exchequer control based expenditure management and restrictions on expenditure during the last quarter of the financial year, being implemented in the Ministries of Government of India. The system was initially adopted in respect of the 10 Demand for Grants administrated by large spending Departments during the financial year 2010-11. Thereafter, it has been extended to 10 more Departments during 2011-12 to 2017-18. All these 20 Departments will also continue to remain under the purview of Cash Management System in 2019-20. The list of these 20 Departments and the Demand for Grants is furnished in **Annexure-I**.

Objectives of the Cash Management System

2. The **Cash Management System** has the following objectives:-

- ***i.*** *Even pacing of expenditure within the financial year.*
- ***ii.*** *Reduce rush of expenditure during the last quarter especially in the last month of the financial year.*
- ***iii.*** *Front loading of expenditure in the 1st three quarters of the financial year so that corrective measures can be taken in the mid-year to achieve the fiscal objectives.*
- ***iv.*** *Curb the tendency of parking of funds outside Government Account.*

v. *Effective monitoring of the expenditure pattern.*
vi. *Improve the quality of expenditure.*
vii. *Better Ways & Means Management.*

Revised Classification of State Govt. expenditure

3. On removal of Plan-Non-Plan distinction in Budget, the formats of various budget documents have been revised which now distinguishes the budgetary allocation in terms of revenue and capital expenditure and not in terms of Plan and Non-Plan. The State Government budgetary expenditure has been classified into following four broad categories in the Vote on Account Budget for the year 2019-20.

A. Administrative Expenditure:

(i) Establishment, Operations & Maintenance (EOM) Expenditure
(ii) Debt Servicing Expenditure

B. Programme Expenditure:

(i) State Sector Schemes
(ii) Central Sector Schemes
(iii) Centrally Sponsored Schemes

C. Disaster Response Funds:

(i) State Disaster Response Fund
(ii) National Disaster Response Fund

D. Transfers from State:

(i) Union Finance Commission Transfers to Local Bodies
(ii) State Finance Commission Transfers to Local Bodies
(iii) Other Transfers

4. The broad features of the Cash Management System is indicated hereafter:-

In respect of each Demand for Grant, Quarterly Expenditure Allocation (QEA) for the first quarter and Monthly Expenditure Plan (MEP) for the month of July for Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes), Administrative & other Expenditure is worked out and indicated in **Annexure-II (A) & (B).** The QEA for the first quarter and MEP for the month of July in respect of the Engineering Departments (Works, Housing & Urban Development, Water

Resources, Rural Development), Forest & Environment Department and Department of Agriculture & Farmers' Empowerment has been fixed in accordance with their working season. The Monthly Expenditure Plan (MEP) for the first Quarter may be worked on the basis of the Quarterly Expenditure Allocation by the concerned Department in the format at **Annexure-III** in accordance with the broad principles indicated in **Para 6.** The limit of expenditure indicated in **Annexure-II (A) & (B)** for the first quarter and for the month of July is the minimum; however, **the Administrative Departments are free to enhance the MEP & QEA for their respective Departments within the overall limit indicated in the Voted, Charged, Revenue and Capital section of the Vote on Account under column (5) and (6) of the Vote on Account, 2019-20 and in line with the broad principles outlined in Finance Department Circular No. 11213/F, dated 30.03.2019 on 'Regulation of Expenditure out of the Vote on Account for the year 2019-20'.**

Quarterly Expenditure Allocation (QEA)

5. The Quarterly Expenditure Allocation (QEA) for the first quarter and MEP for the month of July should not be modified by the Administrative Departments without prior approval of Finance Department in Ways & Means Branch. **The QEA for the first quarter and MEP for the month of July are furnished in Annexure-II (A) & (B) for all the 20 Demand for Grants, which can be modified, if necessary, by the Administrative Departments in accordance with their work plans/ programme implementation schedule within the overall limit indicated in the Voted, Charged, Revenue and Capital section of the Vote on Account under column (5) and (6) of the Vote on Account, 2019-20 and in line with the broad principles outlines in Finance Department Circular No.11213/F, dated 30.03.2019 on 'Regulation of Expenditure out of the Vote on Account for the year 2019-20' and submitted to Finance Department by 30.04.2019 for approval.**

Features of the Cash Management System & Enhanced Delegation

6. (I) (a) Enhanced delegation for sanction of funds by the Administrative Departments covered under the Cash Management System: The Administrative Departments are authorized to sanction expenditure under **Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes) and Administrative & other**

Expenditure up to the limit of the QEA for the first Quarter and MEP for the month of July indicated in **Annexure-II (A) & (B)** including expenditure for grants and subsidies, subject to the procedure and limit of expenditure indicated in paragraph-8 of Finance Department letter No.11213/F, dt.30.30.2019 in respect of sanction and release of funds from Vote on Account

(b) The Administrative Departments are to fix the QEA for the first quarter and MEP for the month of July of Controlling Officers based on the QEA and MEP for the Demand for Grant and the Controlling Officers in turn may ask the DDOs to spend the provision in accordance with their own QEA and MEP.

(II) Expenditure for the continuing Central Sector Schemes/Centrally Sponsored Schemes out of the Vote on Account, 2019-20, only should be considered in accordance with the QEA for the first quarter and MEP for the month of July, 2019, subject to the limit of Vote on Account and receipt of Central Assistance. The State Share is to be released in accordance with receipt of Central Assistance. **However, in case of urgent necessity for release of funds,** the Administrative Departments can incur expenditure to the extent of 40% of the provision under the respective scheme or 40% of the annual allocation made by the concerned line Ministry of Government of India whichever is less, during April to July, 2019 in respect of continuing **Central Sector Schemes, Centrally Sponsored Schemes** pending receipt of Central Assistance with concurrence of the Financial Advisor/A.F.A of the Departments. **Further, in case of continuing schemes, the Administrative Departments can incur expenditure on the salary component** up to 40% of the provision, during April to July, 2019 in anticipation of receipt of Central Assistance up to **31.07.2019** without concurrence of Finance Department

(III) In case of EAPs in the pipe line, expenditure should be incurred only if agreement with the Donor Agency has been signed and the date of effect of the agreement has been notified.

(IV) The Administrative Departments would obtain approval of Project Approval Committee/Empowered Committee for sanction of the entire provision made in their Demand for Grant for share capital/loan/Grant in Aid/Subsidy to PSUs and Co-operatives, in one go, by June, 2019 **within the overall limit indicated in the**

Voted, Charged, Revenue and Capital section of the Vote on Account under column (5) and (6) of the Vote on Account, 2019-20 and then release the amount at their level subject to recovery of outstanding Government dues and opening of Escrow Account.

(V) Release of funds in respect of schemes/ provisions reserved for Post Budget Scrutiny would be subject to prior approval of Finance Department/Planning & Convergence Department as the case may be.

(VI) Allotment for Works Expenditure of Forest & Environment, Rural Development, Water Resources, Housing & Urban Development, Energy & Works Department against Budget provision, N.H. Credit and Deposits, based on budgetary allotment and accounts of the Division/Project, drawn through cheques, would continue to be routed through Works Expenditure module of the Treasury Portal and regulated by Finance Department Circular No. 28777(6)/F, dated 24.06.2011. The Controlling Officers are advised to distribute budgetary allotment in respect of works expenditure to the Divisions/projects through Works Expenditure module of the Treasury Portal.

(VII) Separate expenditure sanction would also be necessary in case of Works expenditure/projects governed by Public Works Department Code, in terms of the provisions contained in Rule- 17 (d) of the Delegation of Financial Powers Rules,1978 as amended from time to time.

(VIII) Guidelines for utilization of provisions made for different works under **Programme Expenditure** of Works, Rural Development, Housing & Urban Development and Water Resources Department and construction of buildings issued vide Finance Department O.M No. 15744/F, dated 05.04.2012 should be followed scrupulously for release of the budgetary allocation for these works.

Model Code of Conduct for Election, 2019

(IX) While sanctioning funds out of the Vote on Account Provision, the Administrative Departments should adhere to the stipulations contained in the Model Code of Conduct till completion of the Election-2019 process and seek the permission of CEO, Odisha, where ever required.

7. Expenditure is to be incurred only on exsisting establishments and ongoing schemes and programmes. It must be ensured that no expenditure on a New scheme/programme is incurred until the Demands for the whole year are passed by the Legislative Assembly and the related Appropriation Bill is enacted. However, the Administrative Departments can sanction expenditure on existing schemes where scope of the scheme is proposed to be altered substantially and/or cost estimate of projects/schemes are to be revised, only after completion of the process of appraisal and approval by the competent authority as prescribed in Finance Department O.M. No.1067/F, dated 10.01.2013 read with Rule-17-A of the Delegation of Financial Power Rules, 1978. The same shall also be subject to the restrictions contained in the Model Code of Conduct till completion of the Election-2019 process and permission of CEO, Odisha, will be obtained where ever required.

8. The limits indicated in the QEA and MEP is calculated at the Demand for Grant level as a whole allowing inter-se variations between months within the quarter and across the sectors i.e. Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes) and Administrative & other Expenditure within the broad parameters indicated in Para-6. The Administrative Departments and the Controlling Officers should distribute allotment under each sector among the DDOs broadly in accordance with the QEA for the first Quarter and MEP for the month of July.

9. Savings if any, under the QEA would not be allowed to be carried over to the next quarter. However, the Administrative Departments requiring modification of MEP, which affects QEA, should obtain concurrence of Finance Department in Ways & Means Branch but they would be free to adjust the spillover of MEP in the next month if it is not inconsistent with QEA.

10. In case Finance Department in Ways & Means Branch do not consider the request for modification of MEP and QEA within 15 days it will be deemed to have been granted.

11. The Monthly Expenditure Plan and Quarterly Expenditure Allocations may be made in gross terms.

12. Funds should not be drawn from the Treasury/Bank without immediate requirement for payment. As such no drawal should be made to make advance payments in order to meet the monthly/quarterly expenditure targets.

13. (i) As envisaged under S.R. 242 of O.T.C. Vol.-I, money should not be drawn from the Treasury unless it is required for immediate disbursement. The system of electronic disbursement of Government payments directly to the beneficiary account has been introduced vide Finance Department O.M. No.27444/F dated 26.7.2012 with the objective of direct payment to the beneficiaries and vendors and to prevent parking of funds in bank accounts by the DDOs. Instances have come to the notice of Government that money drawn by the DDOs is being kept unutilized for indefinite period. This adversely affects the Ways and Means position of the State. Drawal and retention of funds results in deferment/deprivation of the expenditure on priority items which are linked with developmental activities. In order to prevent drawal of money and retention thereof in shape of cash/bank draft, instructions have been issued vide Finance Department letter No.11213/F, dated 30.03.2019 that the DDOs must record a certificate on the body of the bills presented after **31st March, 2019** as follows :

"the money drawn in cash/bank drafts up to the period 31.03.2019 has been disbursed by now except Rs.____________which would be disbursed by 30.04.2019 at the latest".

(ii) Similarly, while presenting the pay bill for **April, 2019** to be paid on or after 01.05.2019, the D.D.O must record a certificate that:

"all money drawn in cash/bank draft up to the period 31.03.2019 have been fully disbursed and no amount is lying un-disbursed".

(iii) While presenting the pay bill for the month of **May, 2019** onwards, the D.D.O. must record a certificate to the effect that:

"the money drawn in shape of cash/bank draft through the bills presented during the previous months has been disbursed except the money drawn in A.C. bills and the amount now proposed for withdrawal in this bill in shape of Cash/Bank draft shall be disbursed within a period of 15 days from the date of actual drawal from the Bank/Treasury".

(iv) While scrutinizing the bills to be presented during 2019-20, the Treasury Officers must check and ensure that a certificate is recorded on the body of the bill by the D.D.O. concerned to the effect that no amount of money drawn from Treasury/Bank has been kept in deposit account without specific prior approval of Finance Department.

(v) It is observed that the cash balance Certificate is being furnished in a routine manner although huge amounts remain un-disbursed for a long period, which seriously affects the Ways & Means position of the State. **The DDOs shall therefore furnish a Cash Balance Report as on 15.04.2019 in the Proforma *(Annexure-II enclosed with Finance Department letter No.11231/F, dated 30.03.2019)* to the Collector of the District by 20.04.2019 and the Collector in turn will report directly to Finance Department (Ways & Means Branch) the name of DDOs who have drawn money up to 31st March 2019 but have not disbursed it by 15.04.2019. A copy of such report should also be endorsed to the concerned Heads of Department**.

(vi) Instructions issued vide F.D. letter No. 27397(425)/F, dt.25.6.92 and Memo No. 53931(442)/F, dt.19.12.92 regarding restrictions on heavy withdrawal of money at a time and its retention in un-authorized Bank accounts must also be strictly followed. **It has been reiterated in Finance Department Circular No.32215/F, dated 21.11.2014 that if any such instance of un-authorized parking of money is noticed, the concerned DDO shall be liable for disciplinary action under Rule-15 of the OCS (CC&A) Rules, 1962.** As per instructions issued vide Finance Department Circular No.32215/F, dated 21.11.2014, the Heads of Department and Collectors shall cause enquiry into the matter of unauthorized parking of Government money in bank accounts after obtaining information from the Treasury Officers/Drawing & Disbursing Officers/Autonomous Agencies of the Districts. In case, instances of irregularity are found, the matter should be reported to respective Heads of the Department/Administrative Department. They should take disciplinary action against the Officer committing such irregularity under intimation to Finance Department and ensure that funds are drawn and transferred to implementing agencies only for actual expenditure and not for parking in Bank Account. The Drawing & Disbursing Officers shall strictly follow these instructions.

14. Sanction of funds out of Vote on Account Budget for the year 2019-20 i.e. from April to July, 2019 by the 20 Departments covered under Cash Management System would be regulated in terms of the provisions of the preceding paragraphs.

15. The gross provision in the respective Demand for Grant and minimum indicative limit of Quarterly Expenditure allocation for the first Quarter of 2019-20 and MEP for the month of July 2019 is furnished at **Annexure-II (A) & (B)** for guidance. The Administrative Departments are free to enhance the QEA for the first Quarter and MEP for the month of July in accordance with the instructions contained in the preceding paragraphs and furnish the same to Finance Department by 30.04.2019 for approval.

The Administrative Departments concerned should issue suitable instructions to the Controlling Officers to implement the **Cash Management System** and help improve the public expenditure management.

By order of Governor

Ashok
27/4/19

Principal Secretary to Government

Memo No. 16856 **/F,** **Dt.** 27/4/2019

Copy forwarded to the Private Secretary to Hon'ble Chief Minister / Minister, Finance for kind information of Hon'ble Chief Minister/ Minister, Finance.

27-4-19

Under Secretary to Government

Memo No. 16857 **/F,** **Dt.** 27/4/2019

Copy forwarded to the Private Secretaries to Chief Secretary/D.C.-cum-Additional Chief Secretary / Principal Secretary, Finance Department for kind information of Chief Secretary/D.C.-cum-Additional Chief Secretary/ Principal Secretary, Finance Department.

27-4-19

Under Secretary to Government

Memo No. 16858 **/F,** **Dt.** 27/4/2019

Copy forwarded to the Additional Chief Secretary/Principal Secretaries/ Commissioner-cum-Secretaries/ Secretaries to Government (Works, Food Supplies & Consumer Welfare, School & Mass Education, ST & SC Development, Health & Family Welfare, Housing & Urban Development, Panchayati Raj & Drinking Water, Industries, Water Resources, Forest & Environment, Agriculture & Farmers' Empowerment, Rural Development, Energy, Handlooms Textiles & Handicrafts, Fisheries & Animal Resources Development, Women & Child Development and Mission Shakti, Higher Education, Skill Development & Technical Education, MSME Departments and Department of Social Security and Empowerment of Persons with Disabilities for kind information & necessary action.

27-4-19

Under Secretary to Government

Memo No. 16859 **/F,** **Dt.** 27/4/2019

Copy forwarded to All Officers of Finance Department/All Branches of Finance Department for information and necessary action.

27-4-19

Under Secretary to Government

Memo No. 16860 **/F,** **Dt.** 27/4/2019

Copy forwarded to Director of Treasuries and Inspection, Odisha, Bhubaneswar for information and necessary action.

27-4-19

Under Secretary to Government

Memo No. 16861 **/F,** **Dt.** 27/4/2019

Copy forwarded to the Portal Head, IT Centre, Secretariat, Odisha for information. He is requested to host this Office Memorandum in the Finance Department website (www.odisha.gov.in./finance) for general information.

27-4-19

Under Secretary to Government

ANNEXURE-I

Sl. No.	Demand No.	Name of the Department
1	07	Works
2	09	Food Supplies and Consumer Welfare
3	10	School & Mass Education
4	11	ST & SC Development
5	12	Health & Family Welfare
6	13	Housing & Urban Development
7	17	Panchayati Raj & Drinking Water
8	19	Industries
9	20	Water Resources
10	22	Forest & Environment
11	23	Agriculture & Farmers' Empowerment
12	28	Rural Development
13	30	Energy
14	31	Handlooms, Textiles & Handicrafts
15	33	Fisheries & Animal Resources Development
16	36	Women & Child Development and Mission Shakti
17	38	Higher Education
18	39	Skill Development & Technical Education
19	40	Micro, Small and Medium Enterprises
20	41	Department of Social Security & Empowerment of Persons with Disabilities

ANNEXURE-II(A)

DEMAND-WISE GROSS PROVISION AND QEA FOR THE FIRST QR. AND MEP FOR JULY, 2019 OF THE DEPARTMENTS INCLUDED IN THE CASH MANAGEMENT SYSTEM DURING 2019-20 .

(Rs. in Crore)

D. No.	Deptt.	GROSS BUDGET PROVISION						FIRST QR. (15% OF GROSS PROVISION IN THE B.E.)					
		Budget Estimate, 2019-20						Quarterly Expenditure Allocation (QEA) for the 1st Quarter i.e. from April to June, 2019					
		Administrative & Other Expenditure	Programme Expenditure				Total	Administrative & Other Expenditure	Programme Expenditure				Total
			SSS	CS	CSS	Total			SSS	CS	CSS	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
9	FS&CW	77.47	1031.88	0.41	25.61	1057.89	**1135.36**	11.62	154.78	0.06	3.84	158.68	**170.30**
10	S&M Edn.	10347.83	2693.18	0.00	3425.99	6119.17	**16467.00**	1552.17	403.98	0.00	513.90	917.88	**2470.05**
11	ST & SC Dev.	752.31	1591.50	165.14	1123.55	2880.18	**3632.49**	112.85	238.73	24.77	168.53	432.03	**544.87**
12	H & FW	2413.48	2554.94	15.77	1745.33	4316.04	**6729.52**	362.02	383.24	2.37	261.80	647.41	**1009.43**
#17	PR & DW	4992.69	3538.20	0.00	7382.97	10921.17	**15913.86**	748.90	530.73	0.00	1107.45	1638.18	**2387.08**
19	Industries	5.28	256.97	0.00	0.00	256.97	**262.25**	0.79	38.55	0.00	0.00	38.55	**39.34**
30	Energy	30.47	1628.21	0.00	0.00	1628.21	**1658.68**	4.57	244.23	0.00	0.00	244.23	**248.80**
31	Handl, Tex & HC	63.82	120.00	0.00	0.00	120.00	**183.82**	9.57	18.00	0.00	0.00	18.00	**27.57**
33	F & ARD	447.07	297.45	0.00	154.07	451.52	**898.59**	67.06	44.62	0.00	23.11	67.73	**134.79**
36	W & CD and Mission Shakti	25.12	1096.43	0.00	2194.26	3290.69	**3315.81**	3.77	164.46	0.00	329.14	493.60	**497.37**
38	Higher Edn.	1314.91	862.36	0.57	200.00	1062.93	**2377.84**	197.24	129.35	0.09	30.00	159.44	**356.68**
39	SD & TE	324.55	342.52	0.00	51.97	394.49	**719.04**	48.68	51.38	0.00	7.80	59.17	**107.86**
40	MSME	73.26	120.21	0.00	0.00	120.21	**193.47**	10.99	18.03	0.00	0.00	18.03	**29.02**
41	SSEPD	62.22	2239.06	0.00	862.69	3101.75	**3163.97**	9.33	335.86	0.00	129.40	465.26	**474.60**
	TOTAL	**20930.48**	**18372.91**	**181.89**	**17166.44**	**35721.22**	56651.70	**3139.57**	**2755.94**	**27.28**	**2574.97**	**5358.18**	**8497.76**

In Administrative & Other Expenditure of Demand No.17, transfers from State amounting to Rs.4579.73 crore (14th F.C. transfer of Rs.2681.59 crore and 4th SFC transfer of Rs.1898.14 crore) has been included.

Note - *Variations if any, in the figures shown in this document and the Budget document are due for rounding off.*

ANNEXURE-II(A)

DEMAND-WISE GROSS PROVISION AND QEA FOR THE FIRST QR. AND MEP FOR JULY, 2019 OF THE DEPARTMENTS INCLUDED IN THE CASH MANAGEMENT SYSTEM DURING 2019-20 .

(Rs. in Crore)

D. No.	Deptt.	GROSS BUDGET PROVISION						MEP for July, 2019 (5% OF GROSS PROVISION IN THE B.E.)					
		Budget Estimate, 2019-20						Monthly Expenditure Plan (MEP) for the month of July, 2019					
		Administrative & Other Expenditure	Programme Expenditure				Total	Administrative & Other Expenditure	Programme Expenditure				Total
			SSS	CS	CSS	Total			SSS	CS	CSS	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
9	FS&CW	77.47	1031.88	0.41	25.61	1057.89	**1135.36**	3.87	51.59	0.02	1.28	52.89	**56.77**
10	S&M Edn.	10347.83	2693.18	0.00	3425.99	6119.17	**16467.00**	517.39	134.66	0.00	171.30	305.96	**823.35**
11	ST & SC Dev.	752.31	1591.50	165.14	1123.55	2880.18	**3632.49**	37.62	79.58	8.26	56.18	144.01	**181.62**
12	H & FW	2413.48	2554.94	15.77	1745.33	4316.04	**6729.52**	120.67	127.75	0.79	87.27	215.80	**336.48**
#17	PR & DW	4992.69	3538.20	0.00	7382.97	10921.17	**15913.86**	249.63	176.91	0.00	369.15	546.06	**795.69**
19	Industries	5.28	256.97	0.00	0.00	256.97	**262.25**	0.26	12.85	0.00	0.00	12.85	**13.11**
30	Energy	30.47	1628.21	0.00	0.00	1628.21	**1658.68**	1.52	81.41	0.00	0.00	81.41	**82.93**
31	Handl, Tex & HC	63.82	120.00	0.00	0.00	120.00	**183.82**	3.19	6.00	0.00	0.00	6.00	**9.19**
33	F & ARD	447.07	297.45	0.00	154.07	451.52	**898.59**	22.35	14.87	0.00	7.70	22.58	**44.93**
36	W & CD and Mission Shakti	25.12	1096.43	0.00	2194.26	3290.69	**3315.81**	1.26	54.82	0.00	109.71	164.53	**165.79**
38	Higher Edn.	1314.91	862.36	0.57	200.00	1062.93	**2377.84**	65.75	43.12	0.03	10.00	53.15	**118.89**
39	SD & TE	324.55	342.52	0.00	51.97	394.49	**719.04**	16.23	17.13	0.00	2.60	19.72	**35.95**
40	MSME	73.26	120.21	0.00	0.00	120.21	**193.47**	3.66	6.01	0.00	0.00	6.01	**9.67**
41	SSEPD	62.22	2239.06	0.00	862.69	3101.75	**3163.97**	3.11	111.95	0.00	43.13	155.09	**158.20**
	TOTAL	**20930.48**	**18372.91**	**181.89**	**17166.44**	**35721.22**	56651.70	**1046.52**	**918.65**	**9.09**	**858.32**	**1786.06**	**2832.59**

In Administrative & Other Expenditure of Demand No.17, transfers from State amounting to Rs.4579.73 crore (14th F.C. transfer of Rs.2681.59 crore and 4th SFC transfer of Rs.1898.14 crore) has been included.

Note - *Variations if any, in the figures shown in this document and the Budget document are due for rounding off.*

ANNEXURE-II(B)

DEMAND-WISE GROSS PROVISION AND QEA FOR THE FIRST QR. AND MEP FOR JULY, 2019 OF THE DEPARTMENTS INCLUDED IN THE CASH MANAGEMENT SYSTEM DURING 2019-20 .

(Rs. in Crore)

D. No.	Deptt.	GROSS BUDGET PROVISION — Budget Estimate, 2019-20						FIRST QR. (25% OF GROSS PROVISION IN THE B.E.) — Quarterly Expenditure Allocation (QEA) for the 1st Quarter i.e. from April to June, 2019					
		Administrative & Other Expenditure	Programme Expenditure				Total	Administrative & Other Expenditure	Programme Expenditure				Total
			SSS	CS	CSS	Total			SSS	CS	CSS	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
7	Works	1562.25	2277.30	0.00	250.00	2527.30	**4089.55**	390.56	569.33	0.00	62.50	631.83	**1022.39**
$ 13	H & UD	2549.72	1699.99	0.03	1341.94	3041.96	**5591.68**	637.43	425.00	0.01	335.49	760.49	**1397.92**
20	WR	1291.60	6254.24	0.00	2192.58	8446.82	**9738.42**	322.90	1563.56	0.00	548.15	2111.71	**2434.61**
22	Forest & Env.	493.26	698.95	0.10	187.52	886.57	**1379.84**	123.32	174.74	0.03	46.83	221.64	**344.96**
23	Agriculture & Farmers' Emp.	851.47	5506.19	0.00	1366.87	6873.05	**7724.52**	212.87	1376.55	0.00	341.72	1718.27	**1931.13**
28	RD	1269.99	1210.30	0.00	2900.00	4110.30	**5380.29**	317.50	302.58	0.00	725.00	1027.58	**1345.07**
	TOTAL	**8018.29**	**17646.97**	**0.13**	**8238.91**	**25886.00**	33904.29	**2004.57**	**4411.74**	**0.03**	**2059.73**	**6471.50**	**8476.08**

$ In Administrative & Other Expenditure of Demand No.13, transfers from State amounting to Rs.1910.27 crore (14th F.C. transfer of Rs.542.37 crore, 4th SFC transfer of Rs.1287.75 crore and other transfer of Rs.80.15 crore) has been included.

Note - *Variations if any, in the figures shown in this document and the Budget document are due for rounding off.*

ANNEXURE-II(B)

DEMAND-WISE GROSS PROVISION AND QEA FOR THE FIRST QR. AND MEP FOR JULY, 2019 OF THE DEPARTMENTS INCLUDED IN THE CASH MANAGEMENT SYSTEM DURING 2019-20 .

(Rs. in Crore)

D. No.	Deptt.	GROSS BUDGET PROVISION						MEP for July, 2019 (5% OF GROSS PROVISION IN THE B.E.)					
		Budget Estimate, 2019-20						Monthly Expenditure Plan (MEP) for the month of July, 2019					
		Administrative & Other Expenditure	Programme Expenditure				Total	Administrative & Other Expenditure	Programme Expenditure				Total
			SSS	CS	CSS	Total			SSS	CS	CSS	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
7	Works	1562.25	2277.30	0.00	250.00	2527.30	**4089.55**	78.11	113.87	0.00	12.50	126.37	**204.48**
$ 13	H & UD	2549.72	1699.99	0.03	1341.94	3041.96	**5591.68**	127.49	85.00	0.00	67.10	152.10	**279.58**
20	WR	1291.60	6254.24	0.00	2192.58	8446.82	**9738.42**	64.58	312.71	0.00	109.63	422.34	**486.92**
22	Forest & Env.	493.26	698.95	0.10	187.52	886.57	**1379.84**	24.66	34.95	0.01	9.38	44.33	**68.99**
23	Agriculture & Farmers' Emp.	851.47	5506.19	0.00	1366.87	6873.05	**7724.52**	42.57	275.31	0.00	68.34	343.65	**386.23**
28	RD	1269.99	1210.30	0.00	2900.00	4110.30	**5380.29**	63.50	60.52	0.00	145.00	205.52	**269.01**
	TOTAL	**8018.29**	**17646.97**	**0.13**	**8238.91**	**25886.00**	**33904.29**	**400.91**	**882.35**	**0.01**	**411.95**	**1294.30**	**1695.22**

$ In Administrative & Other Expenditure of Demand No.13, transfers from State amounting to Rs.1910.27 crore (14th F.C. transfer of Rs.542.37 crore, 4th SFC transfer of Rs.1287.75 crore and other transfer of Rs.80.15 crore) has been included.

Note - *Variations if any, in the figures shown in this document and the Budget document are due for rounding off.*

<u>ANNEXURE-III</u>

Monthly Expenditure Plan for the first Quarter of 2019-20 and MEP for the month of July 2019

(Vote on Account Budget for the year 2019-20)

(Rs. in Crore)

Month	Administrative & other Expenditure	Programme Expenditure		
		SSS	CS	CSS
April				
May				
June				
July				

N.B.: **The Administrative & Other Expenditure of Demand No.13 & Demand No.17 will include Transfers from State (i.e. 14th F.C. transfer and 4th SFC transfer)**

Note- SSS-State Sector Scheme, CS-Central Sector Scheme, CSS- Centrally Sponsored Scheme.